

EXHIBIT “C”

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 06/15/2013

CREATE ID: 00000000

Systemic History: ENTITY UPDATED - ENTITY

ENTITY UPDATED - ENTITY: RISK SCORE

Audit Technique/ Law Enf.

ACTION DATE: 06/15/2013

CREATE ID: 00000000

Systemic History: ASSIGNMENT - IDRS

CASE ASSIGNED--22033900

ACTION DATE: 06/15/2013

CREATE ID: 00000000

Systemic History: ASSIGNMENT - IDRS

INVENTORY ITEM ASSIGNED--22033900

ACTION DATE: 06/15/2013

CREATE ID: 00000000

Systemic History: NEW MODULE(S) - IDRS

BAL DUE - 30/200412 30/200712

ACTION DATE: 06/15/2013

CREATE ID: 00000000

Systemic History: NEW MODULE(S) - IDRS

DEL RET - 30/200912

ACTION DATE: 06/15/2013

CREATE ID: 00000000

Systemic History: ENTITY UPDATE - IDRS

IDRS POA RECORD HAS ADDED TO ICS: REP ID: 03045614594 NAME: WILLIAM READ RANKIN
NUM: 2848

FORM

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 06/24/2013

CREATE ID: 22033901

Systemic History: ENTITY UPDATE - IDRS

INITIAL CONTACT DUE DATE 08/08/2013 - 45 DAYS (SET BY 1CA0)

ACTION DATE: 06/24/2013

CREATE ID: 22033901

Systemic History: ENTITY UPDATED - ICS

PRIMARY ASSIGNMENT NUMBER UPDATED to 22033930

ACTION DATE: 06/24/2013

CREATE ID: 22033901

Systemic History: ASSIGNMENT - ICS

REASSIGNED TO: ASGMT # 22033930 EMPLOYEE NAME M. MACGILLIVRAY

ACTION DATE: 06/25/2013 SYSTEM DATE: 06/25/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Initial Analysis:

High dollar bal due, del ret combo.

RO is assigned bal dues for 30-200412 and 200712. Both are audit assessments.
A del ret is present for 30-200912.

IDRS reflects additional bal dues for 30-200212 and 200312. 30-200212 is in status 53 and 30-200312 is in status 72.

30-200212: This period has a false CSED showing of 12/22/2013. This is likely why ACS processed an erroneous TC 530, cc 39 (surveyed). RO will take steps to have this period assigned to the field.

30-200312: This period is in status 72 due to a tax court case. RO conducted research on the Tax Court website to find two (2) cases.

1) Docket #027890-07: International Strategic Partners LLC & Shant S. Hovnanian, Tax Matters Partner v. IRS. The case was filed 12/04/2007. The available records indicate that this matter pertained to the 2002 and 2003 tax years. However, the case was dismissed for lack of jurisdiction 09/10/2010. An appeal was filed on 12/08/2010 and the decision was

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Name: SHANT HOVNANIAN**TIN:** [REDACTED]

affirmed 03/20/2012.

2) Docket #003251-09: Rovakat LLC a Partnership, Shant S. Hovnanian. Tax Matters Partner v. IRS. The case was filed 02/10/2009. The available records indicate that this case pertained to tax years 2002, 2003 and 2004. On 12/21/2011 the Tax Court rendered a decision with regard to the income for 2002, 2003 and 2004.

An appeal was filed 03/16/2012. The outcome and/or status of the appeal is not presently known. RO called and emailed IRS Counsel Laurie A. Nasky requesting information in this regard. 215-861-0702.

RO awaits information from counsel pertaining to the appropriateness of the tax court litigation hold before initiating TP contact.

30-200212, 200312 and 200412 are FS 4. 30-200712 is FS3. (TP filed 30-200512 & 200612 under FS 3).

Reviewed IDRS:

Shant Hovnanian is not in filing compliance. LRF was 30-200812. TP DOB was 06/02/1959.

TP currently is married to Hilde J. Hovnanian, SSN [REDACTED] IDRS records indicate that she married the TP in 2002. Prior to this she was married to Jeffrey D. Kwit, SSN [REDACTED]

Shant Hovnanian's ex-wife is Nina Tower, SSN [REDACTED]

Reviewed available IRP documents. The taxpayer's IRP documents have dwindled in recent years. Few levy sources are apparent. TP has not taken wages since 2009. IRP documents indicate that TP had significant investments prior to 2009.

IRP documents for TP's current spouse, Hilde Hovnanian, shows investments in her name.

Indications are that TP's master file address, (1 Dag Hammaraskjold Plaza, Freehold, New Jersey), is a business office for his family's business. (Hovnanian Builders). It appears that TP and his spouse reside at 520 Navesink River Road, Red Bank, New Jersey. 2013 assessed value = \$4,214,000. Large property on the navesink River.

A complete CH search will take a significant amount of research, due to TP involvement in the building trade. However, the following deed records have been obtained via Monmouth County online:

The taxpayer's father, Vahak S. Hovnanian, transferred the property at 520 Navesink River Road, Red Bank, New Jersey to the taxpayer's mother for \$1.00 on 09/28/2007. The taxpayer's mother, Paris Hasmig Hovnanian, transferred the property to The Shant S. Hovnanian Asset Trust for \$1.00 on 06/21/2011. This trust transferred the property to Pachava Asset Trust for \$1.00 on 12/16/2011. This deed indicates that The Shant S. Hovnanian Asset Trust had changed its name to Pachava Asset Trust.

The Shant S. Hovnanian Asset Trust, EIN [REDACTED]. Created 200711, Open 1041 FR. No returns ever filed.

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Name: SHANT HOVNANIAN

TIN: [REDACTED]

Pachava Asset Trust, EIN [REDACTED] Created 201112, Open 1041 FR. No returns filed.

Vahak Hovnanian, Father, SSN [REDACTED]

Paris Hovnanian, Mother, SSN [REDACTED]

L 1058 is needed for all bal dues.

NFTL determination is needed for all bal dues.

Third party notification is needed.

POA: William Read Rankin, [REDACTED].
[REDACTED]

Reviewed ACS history from April 2013. Contact was made with POA who advised that 30-200412 was in litigation. POA requested a 30-200412 audit report which was requested for him. The history states that the POA did not want to discuss the other years because no decision has been made.

Based upon the assessment dates, the CSEDs would be:

30-200212 = 10/22/2018 & 02/13/2023

30-200312 = 10/22/2018 & 02/13/2023

30-200412 = 02/13/2023

30-200712 = 03/29/2020

Where applicable, litigation would extend the CSED.

ACTION DATE: 06/25/2013 SYSTEM DATE: 06/25/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Sent the following secure email to attorney Laurie A. Nasky in the Office of Chief Counsel.

Laurie,

Attorney-client

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Attorney-client

Thanks,
Michael MacGillivray
Internal Revenue Service
4 Paragon Way, Suite 2
Freehold, NJ 07728
(732-761-3338
E cell 908-956-5419
Ee-fax 888-897-4380

ACTION DATE: 07/08/2013 SYSTEM DATE: 07/08/2013 CONTACT: CORR. CREATE ID: 22033930

GENERAL HISTORY

Received the following response from Laurie Nasky in the Office of Chief Counsel:

Michael,

Attorney-client

Laurie
Laurie A. Nasky
Special Trial Attorney
Office of Chief Counsel, IRS
701 Market St. #2200
Philadelphia, PA 19106
P: (215) 861-0702
F: (215) 861-1070

ACTION DATE: 07/08/2013 SYSTEM DATE: 07/08/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Counsel advised RO to contact Coleman Renty, the IRS employee who handled the TERFRA closing in this matter. He may be of some assistance regarding the apparent erroneous status 72 for 30-200312.

RO spoke w/ Renty, (949-389-5412), and we discussed the issue of the status 72 in 30-200312. He advised that he will need to look into the matter and advise.

RO sent the following correspondence as a follow-up to our conversation.

Coleman,
This email is a follow up to our conversation earlier today.
The taxpayer is Shant Hovnanian, SSN [REDACTED].

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

I have the taxpayer's 30-200412 and 200712 liabilities in the field for collection. The taxpayer's 30-200212 liability is in status 53 as it was surveyed by ACS collection. I will request a reversal of this on my end. The taxpayer had tax court cases that pertained to tax years 2002, 2003 and 2004. This appears to have resulted in TC 520, (Litigation Hold), and status 72 being input to the 2002 and 2003 tax years. The 2004 tax year was assessed after the tax court cases were resolved. The TC 520 and the corresponding status 72 was reversed for the 2002 tax year. However, the TC 520 and its corresponding status 72 have not been reversed for the 2003 tax year. As we discussed, please look into this matter and have this matter corrected as to 30-200312. My prior correspondence with the Office of Chief Counsel is attached as a reference for you. Thanks for your assistance in this matter. My contact information is as follows:
Michael MacGillivray
Internal Revenue Service
4 Paragon Way, Suite 2
Freehold, NJ 07728
(732-761-3338
E cell 908-956-5419
Ee-fax 888-897-4380

ACTION DATE: 07/08/2013 SYSTEM DATE: 07/08/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

30-200412 research.

The 30-200412 module shows recent activity by Unit 10126. RO looked up and made contact with the Unit manager Charity Ward, 559-454-738/4, Fresno. She advised that their unit sends copies of transcripts and returns to TP when requested.

ACTION DATE: 07/08/2013

CREATE ID: 22033930

Systemic History: TEMPLATES

TEMPLATE: FORM 4844 - REQ. FOR TERM. ACTION (LIMITED TO 28 PERIODS)

INCLUDED MODS:
30/200412

ACTION DATE: 07/08/2013 SYSTEM DATE: 07/08/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

RO prepared and processed Form 4844 to reverse the 30-200212 TC 530 through GM. This 53 was processed as a survey while other periods have been sent to the field for collection. RO will monitor this matter and begin collection of the 30-200212 tax year when it is properly placed into status 26.

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 07/08/2013

CREATE ID: 22033930

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: SHANT HOVNANIAN
520 NAVESINK RIVER ROAD
RED BANK NJ 07701

ACTION DATE: 07/08/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LETTER 3164 - BAL DUE GENERATED TO:
SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

POA COPY AND LETTER 937 GENERATED FOR:
WILLIAM READ RANKIN

TC 971/611 UPLOADED FOR THE FOLLOWING MODULE(S):
30/200412 30/200712 30/200912

ACTION DATE: 07/08/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LETTER 1058 WITH AN ACCRUAL DATE OF 07/18/2013 GENERATED TO:
SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

INCLUDED MODS:
30/200412 30/200712

POA COPY AND LETTER 937 GENERATED FOR:
WILLIAM READ RANKIN

ACTION DATE: 07/08/2013 SYSTEM DATE: 07/08/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Prepared and mailed the following correspondence to TP masterfile address:

L3164 pertaining to the 30-200412 and 200712 bal dues and the 30-200912 del ret. Pub 1 enclosed.

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Copy to POA.

L1058 regarding the 30-200412 and 200712 bal dues sent via certified mail to TP w/ Pub 594, Pub 1660 and Form 12153. Copy to POA.

ACTION DATE: 07/08/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LTR 1058 DELIVERY STATUS : MAILED
TC 971 AC 069 07/08/2013 GENERATED
FOR (PRIMARY)
INCLUDE MODULE(S): 30/200412 30/200712

ACTION DATE: 07/08/2013 SYSTEM DATE: 07/08/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Worked on TP ESTAB requests.

ACTION DATE: 07/09/2013 SYSTEM DATE: 07/09/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Renty Coleman has processed the 2003 litigation hold issue as follows:

Greetings Danielle,
Please reverse the litigation hold on Shant Hovnanian for 30-200312 so the revenue officer can proceed with collection action. The details are listed below.
The taxpayer is Shant Hovnanian, SSN [REDACTED]
Revenue Officer Michael MacGillivray has the taxpayer's 30-2002, 2003 and 2004 liabilities in the field for collection; However, there's a TC 520 (Litigation Hold) and corresponding status 72 that have not been reversed for the 2003 tax year. The TC 520 and the corresponding status 72 was reversed for the 2002 tax year.

Area Counsel Attorney Laurie Nasky states that:

Attorney Client**Attorney Client**

Docket #027890-07: International Strategic Partners LLC, Shant S. Hovnanian, Tax Matters Partner. This case was filed 12/04/2007 and dismissed 09/15/2010. An appeal was filed 12/08/2010, but the court's decision was affirmed 03/20/2012.

Docket #003251-09 pertained to Rovakat LLC, Shant S Hovnanian, Tax Matters Partner. This case pertained the 2002, 2003 and 2004 tax years. The court rendered a decision on 12/21/2011.

Thanks for your assistance,
Coleman Renty, Appeals Officer
Appeals - TST (TEFRA)
Policy, Quality & Case Support

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

24000 Avila Rd., M/S 8900
Laguna Niguel, CA 92677
949-389-5412 / Fax: 949-389-5475 (Shared)

ACTION DATE: 07/09/2013 SYSTEM DATE: 07/09/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Began compliance and asset related research pertaining to the taxpayer, his business holdings, his spouse, family members and the trusts uncovered thus far.

Given the transfer of real property as was noted previously in this ICS history, the potential for hidden assets seems apparent.

ACTION DATE: 07/15/2013 SYSTEM DATE: 07/15/2013 CONTACT: PHONE CREATE ID: 22033930

TP/POA CONTACT
PAYMENT/DEL RET REQUESTED
FULL COMPLIANCE CK
DEADLINE GIVEN
PUB 1 VERIFIED
LEVY SOURCE
PUB 1660 VERIFIED
PUB 594 VERIFIED
CAUSE AND CURE

RESOLUTION PLAN DISCUSSED

TP/POA CONTACT

RO called and spoke w/ POA, William Read Rankin. His phone number is listed as his cell phone number on ICS, [REDACTED]

Rankin stated that he and his client received RO's recent correspondence, (L3164 & L1058). He indicated that he had spoken with his client about it. POA stated that there are two additional periods. RO is aware and advised that he has taken steps to have these additional liabilities assigned.

RO explained that an NFTL would be filed without delay.

Rankin stated that his client has had no income or assets for several years. POA would not provide any information that is not in the public record today. He advised that he needs to speak w/ his client in order to ascertain if TP still wants him to represent him. POA also stated that he may advise his client to provide no information to the Service. RO explained that should this occur, that RO would conduct an investigation into his clients income and assets and that collection enforcement actions would be taken based upon what the investigation uncovered. POA wished RO good luck in such an endeavor.

RO explained that TP LRF was 30-200812. RO asked if TP intends to file his Form 1040 returns from 2009 through 2012. POA advised that TP has not had any accounting services since 2008. Therefore, he does not know if his client intends to file the del rets.

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REQUESTOR: 2101-3529
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HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

We briefly discussed the OIC provisions in view of the large bal dues present in this matter. POA did not feel that this is viable due to his clients current financial status.

RO established a deadline of 07/25/2013 for POA to speak w/ his client and advise RO if he will represent TP. Should POA continue to represent TP, RO explained that the Service will require a full financial disclosure to include CIS for TP and all businesses that he is associated with. Should POA not adhere to the deadline, RO explained that enforcement actions would be taken.

POA provided the following information:

TP was CEO of a company named Speedus. This had been a publically traded entity. However its investor base fell below 500 shares resulting in no SEC filings after that. POA believed that the entity survives, but TP stopped taking a salary and currently receives compensation of \$1.00 per year. The company invested in high tech products.

TP remains affiliated with V.S. Hovnanian Group. This is the Monmouth County, NJ company associated with the Hovnanian building companies. POA was somewhat smoky about TP's relationship w/ VS Hovnanian stating that he does not receive a salary. TP is not an employee, officer or director. However, he is currently representing the company in an administrative hearing. (Administrative Court). TP is not a lawyer.

The family building business involves 4 brothers. TP was never associated with K Hovnanian. That was his uncle who died 1.5 years ago. (Kavak...sp?)

TP's father, Vahal Hovnanian, has resided outside the US for several years. He lives in Armenia.

POA provided some background about the assessments.

TP's tax attorney was named Valdez. Valdez left the country over the issue. The IRS had pursued him as a promoter. Therefore, he was unavailable to testify at TP's tax court trial. POA believed that the "loophole" that TP used was legal until litigation closed the loophole 10/22/2004. POA claims that the Service applied the law retroactively to the 2002 and 2003 tax years. The judge in the tax court case used the economic substance doctrine to agree with the Service's position. This was upheld by the appellate court. POA is considering a petition to the US Supreme Court, but is unsure if this will happen.

POA added the following details that occurred during or prior to the tax years in question in an effort to explain the source of the funds that resulted in the assessments. Rovakat was a company that had developed a technology platform to review TV viewing habits to compete with the Neilson rating systems. TP knew the owner of Dish TV and Rovakat had designs on running a similar business. Dish TV took the technology and this resulted in a \$7 million dollar settlement w/ Dish. (\$1.5 went directly to Rovokat).

Speedus had litigation with WIC corporation that resulted in a 2.8 million dollar settlement that somehow flowed to Rovakat as well.

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Name: SHANT HOVNANIAN**TIN:** [REDACTED]

TAXPAYER RIGHTS PUBLICATIONS

Publication 1 Sent with L3164

It was previously received by TP/POA.

Explanation of contents wasn't provided.

No taxpayer questions.

Publication 594 Sent w/ L1058

Explanation of contents wasn't provided.

No taxpayer questions.

Publication 1660 Sent w/ L1058

Explanation of contents wasn't provided.

No taxpayer questions.

PAYMENT/DEL RET DEMAND

RESULTS: DFP

RESOLUTION PLAN DISCUSSED

LEVY SOURCE

RESULTS: POA refused to provide such information without speaking with his client. He did state that TP has no income or assets.

FULL COMPLIANCE CK

1040 INFO : Filing and current ES - LRF 30-200812. POA unsure if TP intends to file the del rets. No demand made.

941 INFO : Filing, type of depositor and current FTD - N/A

940 INFO : Filing and current FTD - N/A

1120 INFO : Filing and current ES - N/A

OTHER INFO: N/A

CAUSE AND CURE

RESULTS: Audit assessments upheld by Appeals, Tax Court and the Appellate Court.

DEADLINE GIVEN

DATE DUE: 07/25/2013

ACTION: Call RO to advise if POA will represent TP.

CONSEQUENCES: Enforcement as per L1058.

ACTION DATE: 07/15/2013

CREATE ID: 22033930

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: SHANT HOVNANIAN

ADDRESS: 1 DAG HAMMARSKJOLD PLAZA

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

FREEHOLD NJ 07728-5221

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY
30/200412 OLD LIEN DET DT: 08/19/2013 OLD LIEN DET CD: No lien determination made
30/200712 OLD LIEN DET DT: 08/19/2013 OLD LIEN DET CD: No lien determination made

ACTION DATE: 07/15/2013

CREATE ID: 00000000

Systemic History: ALS POA

POA SENT TO ALS ON: 07/15/2013 FOR LIEN CREATED ON: 2013071515012000 BY 22033930. POA CREATE ID
IS: 2013061507326034 POA NAME IS: WILLIAM READ RANKIN FOR MFT CD: 30 AND TAX PRD:
200412

ACTION DATE: 07/16/2013 SYSTEM DATE: 07/16/2013 CONTACT: PHONE CREATE ID: 22033930

TP/POA CONTACT

TP/POA CONTACT

Received a call from POA. He questioned RO about the CDP Appeal process. RO answered his questions.

POA would like to know the source of the income associated with the 30-200712 TC 290 assessment.
RO explained that the original return & RAR were requested, but have not been received yet. POA
will check his files for correspondence regarding same. However, he would like RO to advise when
the ESTAB & RAR are received. Will do.

ACTION DATE: 07/16/2013

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 22033930. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
949755313!Monmouth!NJ!220013!

ACTION DATE: 07/19/2013 SYSTEM DATE: 07/19/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

RO Porrata-Doria had been assigned the case of SpeedusNY previously and she will take steps to provide
RO w/ case file information. She did provide the EIN for Speedusny.

SpeedusNY EIN Return Info 81.

Pulled IDRS. Open 1065, 941 and 940 FR.
Last 1065 filed was 06-200412. However, the company appears to be in Form 941 compliance. Last
941 filed was 01-201303 and 01-201306 has FTDs made of \$2,189.

ACTION DATE: 07/19/2013 SYSTEM DATE: 07/19/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Renty Coleman's initial attempt to address the 30-200312 72 issue was returned to him. He has forwarded the request to another person as follows: (Annadelia G Moreno)

Greetings Anna,

As we discussed earlier, please reverse the litigation hold on Shant Hovnanian for 30-200312 so the revenue officer can proceed with collection action. The details are listed below.

The taxpayer is Shant Hovnanian, SSN [REDACTED].

Revenue Officer Michael MacGillivray has the taxpayer's 30-2002, 2003 and 2004 liabilities in the field for collection; However, there's a TC 520 (Litigation Hold) and corresponding status 72 that have not been reversed for the 2003 tax year. The TC 520 and the corresponding status 72 was reversed for the 2002 tax year.

Area Counsel Attorney Laurie Nasky states:

Attorney-client

Attorney-client

Docket #027890-07: International Strategic Partners LLC, Shant S. Hovnanian, Tax Matters Partner. This case was filed 12/04/2007 and dismissed 09/15/2010. An appeal was filed 12/08/2010, but the court's decision was affirmed 03/20/2012.

Docket #003251-09 pertained to Rovakat LLC, Shant S Hovnanian, Tax Matters Partner. This case pertained the 2002, 2003 and 2004 tax years. The court rendered a decision on 12/21/2011.

Thanks for your assistance,

Coleman Renty, Appeals Officer

Appeals - TST (TEFRA)

Policy, Quality & Case Support

24000 Avila Rd., M/S 8900

Laguna Niguel, CA 92677

949-389-5412 / Fax: 949-389-5475 (Shared)

ACTION DATE: 07/27/2013

CREATE ID: 00000000

Systemic History: NEW MODULE(S) - IDRS

BAL DUE - 30/200212

ACTION DATE: 07/29/2013 SYSTEM DATE: 07/29/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

30-200212 has updated to status 26 and is assigned for collection. Notice of 3rd party contact was issued 07/19/2013, (971-611). Note: 30-200212 is a restricted interest module.

30-200312 remains in status 72 to date.

ACTION DATE: 07/29/2013 SYSTEM DATE: 07/29/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

USPS Track & Confirm shows that L1058 dated 07/08/2013 was delivered 07/17/2013.

ACTION DATE: 07/29/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LTR 1058 RETURN RECEIPT RESPONSE STATUS : ACCEPTED DELIVERY
TC 971 AC 066 07/17/2013 GENERATED
FOR (PRIMARY)
INCLUDE MODULE(S): 30/200412 30/200712

ACTION DATE: 07/29/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LETTER 1058 WITH AN ACCRUAL DATE OF 08/08/2013 GENERATED TO:
SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

INCLUDED MODS:
30/200212

POA COPY AND LETTER 937 GENERATED FOR:
WILLIAM READ RANKIN

ACTION DATE: 07/29/2013 SYSTEM DATE: 07/29/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

30-200212 L1058 sent to TP via certified mail w/ pub 1, pub 594, pub 1660 and Form 12153. Copy to POA.

ACTION DATE: 07/29/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LTR 1058 DELIVERY STATUS : MAILED
TC 971 AC 069 07/29/2013 GENERATED
FOR (PRIMARY)
INCLUDE MODULE(S): 30/200212

ACTION DATE: 07/29/2013

CREATE ID: 22033930

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: SHANT HOVNANIAN

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ADDRESS: 1 DAG HAMMARSKJOLD PLAZA
FREEHOLD NJ 07728-5221

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY
30/200212 OLD LIEN DET DT: 08/28/2013 OLD LIEN DET CD: No lien determination made

ACTION DATE: 07/29/2013 SYSTEM DATE: 07/29/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

RO requested an update on the status of the 30-200312 status 72 reversal from Renty Coleman J and Moreno Annadelia G.

ACTION DATE: 07/29/2013

CREATE ID: 00000000

Systemic History: ALS POA

POA SENT TO ALS ON: 07/29/2013 FOR LIEN CREATED ON: 2013072915170802 BY 22033930. POA CREATE ID
IS: 2013061507326034 POA NAME IS: WILLIAM READ RANKIN FOR MFT CD: 30 AND TAX PRD:
200212

ACTION DATE: 07/30/2013 SYSTEM DATE: 07/30/2013 CONTACT: FIELD CREATE ID: 22033930

GENERAL HISTORY

FV to 1 Dag Hammarskjold Plaza, Freehold, New Jersey. (Master file address).

Drive by.

The address is a business office. Roadside signage indicates that the offices of VS Hovnanian Group are at this address. Other businesses at this address are J Vero & Associates, Clear Title Agency, Hair Control and Jerry Hillman LLC.

There was no signage to indicate which office was that of Vs Hovnanian Group. A main door was locked.

Took pictures.

ACTION DATE: 07/30/2013 SYSTEM DATE: 07/30/2013 CONTACT: FIELD CREATE ID: 22033930

OTHER 3RD PARTY CONT.

GENERAL HISTORY

FV to 520 Navesink River Road, Red Bank, (Middletown), New Jersey. (TP residence).

Drive by.

The property is an estate on the Navesink River. While RO was not able to view the rear of the property, it seems likely that a boat dock would be present.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

A golf course is directly across the street from the property. RO attempted to take some pictures of the property from the golf course with mixed results.

RO drove up the unrestricted drive way to get a better look at the property. Took pictures of the large home and what appears to be a detached garage or guest house.

A vehicle parked near the house appeared to be a Porsche Cayenne, license plate YLT-52F, NJ.

RO briefly spoke w/ a landscaper working on the property. (Reported as reprisal in view of his employment on the estate). The landscaper's name was Mike Corey. He advised that Shant Hovnanian lives at this address. RO asked if Shant hired him. He advised that he used to work for Shant's father so he has worked on the property for many years. Corey advised that is 61 years old. He works at this property and one other. He is basically semi retired. Corey stated that he has a home nearby. RO did not press him for too much information.

OTHER 3RD PARTY CONT. ENTITY TYPE: INDIVIDUAL

NAME LINE 1: Reprisal

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)
30/200912 (P)

RESULTS: RO spoke w/ landscaper Mike Corey who was working on the property.

ACTION DATE: 07/30/2013

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 22033930. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
952455913!Monmouth!NJ!220013!

ACTION DATE: 08/05/2013 SYSTEM DATE: 08/05/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Began to receive the previously requested ESTAB returns.

Reviewed TP's LRF 30-200812.

In 2008 TP received wages of \$275,270 from Speedusny, EIN [Return Info] 8681. He reported taxable interest of \$20,000 associated with several Kls.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

K1 were received from:

- International Strategic Partners LLC, . EIN [REDACTED]
- Rovakat LLC, EIN [REDACTED]
- VS Hovnanian Group, EIN [REDACTED]
- Hovstor Inc, EIN [REDACTED]
- Clear Title Agency, EIN [REDACTED]
- Group Tech Architects, EIN [REDACTED]

Note: In addition to the K1s illustrated on TP's 30-200812 return, IRP indicates the following additional K1s for 2008:

- Music Motions Inc, EIN [REDACTED]
- Howell Residential Court & Sales, EIN [REDACTED]
- Rockers Inc, EIN [REDACTED]
- Hovnanian Realty Inc, EIN [REDACTED]
- Group Tech Engineering, EIN [REDACTED]

TP wrote off Schedule A investment interest of \$44,242 from Hovstor Inc.

A small capital gain of \$1,961 was also reported.

ACTION DATE: 08/06/2013 SYSTEM DATE: 08/06/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

RO attempted to research the business entities associated w/ TP. However, RO was consistently hampered by ICS, IDRS and ATM freezes over the entire day. While some research was conducted, the system issues proved difficult.

ACTION DATE: 08/07/2013 SYSTEM DATE: 08/07/2013 CONTACT: PHONE CREATE ID: 22033930

GENERAL HISTORY

Received a call from POA.

Returned his call, but he was not available. Left a VM.

ACTION DATE: 08/08/2013 SYSTEM DATE: 08/08/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

RO attempted to resume IDRS research, but the systemic problems persist.

ACTION DATE: 08/08/2013 SYSTEM DATE: 08/08/2013 CONTACT: PHONE CREATE ID: 22033930

TP/POA CONTACT

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

TP/POA CONTACT

Received a call from POA. He advised that they have received the appellate courts decision in Rovakat affirming the lower court's decision. He advised that his client has requested that he appeal the matter to the US Supreme Court.

He advised that the ISP case was previously appealed to the Supreme Court, but they declined to hear it. He admits that it is a long shot for them to even hear the case.

RO explained that the Service will continue with collection. RO explained that the Office of Chief Counsel has opined that assessment and collection are appropriate because the matter has not been bonded.

RO again asked if he will represent TP in the collection matter. He advised that he was still not sure. They had not discussed it. He agreed to get back to RO by 08/19/2013 to advise if he will represent the taxpayer.

After we spoke, RO sent the following correspondence to TP and POA Rankin:
A deadline of 09/09/2013 is established for CIA documents.

Department of the Treasury
Internal Revenue Service
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION
Date: 08/08/2013

SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

Dear Mr Hovnanian,

As you are aware from the previous correspondence that I have sent to you, I am the Revenue officer assigned the collection of your Form 1040 liabilities.

Earlier today, I spoke with your attorney, William Read Rankin, Esq. He informed me that he was unsure if he would continue to handle representation of your collection issues before the Internal Revenue Service. He advised that he would speak with you about the matter and get back to me with an answer by 08/19/2013.

In order to begin our inquiry into your ability to pay your outstanding IRS liabilities, the Service requires that you complete Form 433-A, (Collection Information Statement for Individuals), and Forms 433-B, (Collection Information Statement for Businesses), for each business entity with which you have an interest. Blank Forms 433-A and 433-B are enclosed.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

You may make additional copies as needed. You must also provide documents to verify the information that you place on these documents such as, bank statements, documents to verify your income and documents to verify your expenses, for example.

You must provide the completed Forms 433-A, 433-B and items of verification to my office by 09/09/2013. Failure to do so will result in collection enforcement actions as was illustrated in the Letters 1058 recently mailed to you. If Mr Rankin will represent you, you should discuss these issues with him and provide the requested documents through his office. If he will not represent you, you must provide the requested information directly to my office.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
4 PARAGON WAY SUITE 2
FREEHOLD, NJ 07728-7895000
Phone#: (732)761-3338
Fax#: (888)897-4380

Sincerely,

M. MACGILLIVRAY
REVENUE OFFICER
Employee ID#: 22-04251

cc. William Read Rankin Esq.

Internal Revenue Service Department of the Treasury
4 PARAGON WAY SUITE 2
FREEHOLD, NJ 07728-7895000

Letter Date:
08/08/2013

WILLIAM READ RANKIN

IRS Employee to Contact:

[REDACTED] MACGILLIVRAY

Contact Telephone Number:

(732)761-3338

Employee Identification Number:
22-04251

Dear Mr Rankin,

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Today you advised that you were unsure if you would continue to represent your client, (Shant Hovnanian), before the Service with regard to collection matters. You explained that you would discuss this matter with your client and advise if your representation will continue by 08/19/2013. In the event that your representation will cease, please provide this to me in writing.

We are sending you the enclosed material under the provisions of a power of attorney or other authorization you have on file with us. For your convenience, we have listed below the name(s) of the taxpayer(s) to whom this material relates.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

M. MACGILLIVRAY
REVENUE OFFICER

Enclosures
Correspondence dated 08/08/2013

Taxpayer(s) ' Name(s):
SHANT HOVNANIAN

ACTION DATE: 08/08/2013

CREATE ID: 22033930

Systemic History: TEMPLATES

TEMPLATE: LETTERHEAD

GENERATED TO:
SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

ACTION DATE: 08/08/2013 SYSTEM DATE: 08/08/2013 CONTACT: CORR. CREATE ID: 22033930

DEADLINE GIVEN

DEADLINE GIVEN
DATE DUE: 09/09/2013
ACTION: Completed and verified Forms 433-A and 433-B
CONSEQUENCES: Enforcement actions as per L1058

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

See above.

ACTION DATE: 08/14/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LTR 1058 RETURN RECEIPT RESPONSE STATUS : ACCEPTED DELIVERY
TC 971 AC 066 08/14/2013 GENERATED
FOR (PRIMARY)
INCLUDE MODULE(S): 30/200212

ACTION DATE: 08/15/2013 SYSTEM DATE: 08/15/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Sent another email to Renty Coleman J and Moreno Annadelia G requesting a follow up on the 30-200312 520 issue.

ACTION DATE: 08/15/2013 SYSTEM DATE: 08/15/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Continued to research TP associated entities.

RO created files and pulled 1120, (and 1065 where applicable), ESTABs for all of the business entities outlined in the ICS history of 08/05/2013.

Researched the website of VS Hovnanian Group. This indicates that they trade under Hovbilt Inc.

Additional Entities:

Hovbilt Inc EIN [REDACTED] 2678
VS Hovnanian Management LLC EIN [REDACTED]

Return Info

It is noted that most business entities have not filed income tax returns since 2008 or 2009.

ACTION DATE: 08/19/2013 SYSTEM DATE: 08/19/2013 CONTACT: PHONE CREATE ID: 22033930

TP/POA CONTACT

TP/POA CONTACT

Received a call from POA Rankin advising that has client has retained his representation with regard to the collection matters. This, he will continue to represent TP as POA. RO advised POA of the 09/09/2013 deadline for the items as outlined in RO's prior letter, most prominently the Forms 433-A and Forms 433-B. POA advised that he has alerted his client to this deadline.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 08/28/2013 SYSTEM DATE: 08/28/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Received and reviewed some of the BMF ESTAB returns previously requested.

VS Hovnanian Group Inc, EIN [REDACTED]
02-200812, 200712, 200612, 200512, 200312, 200212, 200112.
200812 was LRF. S Corp. Real Estate Housing Development.

The owners were:

Vahak S. Hovnanian, 20.55% (Father)
Paris Hovnanian, 29.45% (Mother)
Shant Hovnanian, 25.46% (TP)
Nina Hovnanian, 24.54%, (Ex-wife)

Notes: VS Hovnanian Group Inc owned a cell phone tower in Howell, NJ and owned 98.50% of Hovbilt Inc, [REDACTED]

Associated entities not identified previously:

Hovnanian International Inc, [REDACTED]
Form 1120 FR. No returns ever filed.
Created 200205.

32 East Corporation, EIN [REDACTED]
Form 1120 FR, LRF 02-200912.
Created 199606. Requested ESTAB

Hovsat Inc (TV), EIN [REDACTED]
Form 1120 FR, LRF [REDACTED]
Created 198501, Requested ESTAB

Adelphia Water Company Inc, [REDACTED]
Last 1120 filed was [REDACTED]

Adelphia Sewer Company Inc, [REDACTED]
Last 1120 filed was [REDACTED]

Rovakat LLC, EIN [REDACTED]
06-200612 & 200512.

Members:

International Strategic Partners LLC, [REDACTED] 74.523%
International Capital Partners LP, Caymen Islands, 2.54%

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNIANIAN**TIN:** [REDACTED]

Shant Hovnanian, 22.929%

International Strategic Partners LLC, EIN [REDACTED]
06-200612 & 200512

Members:

International Capital Partners LP, Cayman Islands, EIN [REDACTED] 4.360610%
Horizon Capital Holdings Corp, EIN [REDACTED] 1.819130%
Shant Hovnanian, 93.820250%

International Capital Partners LP was issued an EIN, but never filed a US return.

Horizon Capital Holdings Corp LRF was [REDACTED] ESTAB requested

ACTION DATE: 09/05/2013 SYSTEM DATE: 09/05/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

ASTARS search for potential offshore accounts was negative.

ACTION DATE: 10/17/2013 SYSTEM DATE: 10/17/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

"Due to government shutdown, revenue officer not available to work this case from October 1, 2013 to October 21, 2013."

ACTION DATE: 11/08/2013 SYSTEM DATE: 11/15/2013 CONTACT: OTHER CREATE ID: 22033901

REVIEWED

EQ REVIEW 11/07/2013 BY CHRISTOPHER CLONAN

ACTION DATE: 11/22/2013 SYSTEM DATE: 11/22/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

RO has been unable to address this matter due to high priority work involving civil litigation.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 11/25/2013 SYSTEM DATE: 11/25/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Note: The 30-200212 CSED of 12/22/2013 posted in notifications in not correct. This reflects the initial assessment that was paid via TC 806 posted 04/15/2003 and TC 610 posted 10/20/2003. The open liabilities are from assessments dated 10/22/2008 and 02/13/2013.

ACTION DATE: 11/25/2013 SYSTEM DATE: 11/25/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Sent ANOTHER email to Renty Coleman J and Moreno Annadelia G requesting that the TC 520 be reversed for 30-200312.

ACTION DATE: 11/26/2013 SYSTEM DATE: 11/26/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Left a VM on the Appeals Appeals Customer Service Line, Call (559) 456-5931, regarding a reversal of the 30-200312 Tc 520.

ACTION DATE: 11/26/2013 SYSTEM DATE: 11/26/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Reviewed the US Tax Court website:

Docket #003251-09 = The Appellate court affirmed the tax court decision on 08/12/2013. (Listed on docket sheet).

Docket #027890-07 = The Appellate court affirmed the tax court decision on 03/20/2012. (Listed on docket sheet).

ACTION DATE: 11/26/2013 SYSTEM DATE: 11/26/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

The 30-200712 ESTAB returned containing only the return as filed by the taxpayer. The documents pertaining to the 09/29/2010 TC 290 assessment was not attached.

RO requested another ESTAB request under the original DLN....perhaps the TC 290 documents were mis-filed here??

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

LEVY SOURCE ADDED:
FIDELITY INVESTMENTS
ATTN: RISK OPERATIONS
PO BOX 770001
CINCINNATI, OH 452770031

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
JP MORGAN CHASE BANK NA
COURT ORDERS & LEVIES DEPT
PO BOX 183164
COLUMBUS, OH 432183164648

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
DELAWARE CHARTER GUARANTEE
AND TRUST COMPANY
1013 CENTRE ROAD
WILMINGTON, DE 19805

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
GLOBAL CASH ACCESS INC
7250 S TENAYA WAY
SUITE 100
LAS VEGAS, NV 891132174508

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
METLIFE INC
TA MELLON INVESTOR SERVICES
85 CHALLENGER ROAD
RIDGEFIELD PK, NJ 07660

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

CITIBANK NA
LEGAL SERVICE INTAKE UNIT
1 COURT SQ FL 10
LONG ISLAND CITY, NY 111200001013

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
MATRIX CAPITAL BANK TRUST SERVICES
717 17TH STREET
SUITE 1300
DENVER, CO 80202

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
FIRST CLEARING LLC
1 N JEFFERSON AVE
SAINT LOUIS, MO 631032205017

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
MELLON INVESTOR SERVICES
METLIFE INC
85 CHALLENGER ROAD
RIDGEFIELD PK, NJ 07660

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
LARGE CAP STOCK
200 LIBERTY STREET
NEW YORK, NY 10281

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
MELLON INVESTOR SERVICES
85 CHALLENGER ROAD
RIDGEFIELD PK, NJ 07660

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
FIDELITY INVESTMENTS
NATIONAL FINANCIAL SERVICES LLC
PO BOX 770003
CINCINNATI, OH 452770031

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
FIDELITY INVESTMENTS
NATIONAL FINANCIAL SERVICES LLC
PO BOX 770003
CINCINNATI, OH 45277703035

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
GOLDMAN SACHS AND COMPANY
85 BROAD STREET
NEW YORK, NY 10004

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
OPTIONSXPRESS
311 WEST MONROE STREET
CHICAGO, IL 60606

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE DELETED:
RIVERVIEW ALTERNATIVE INVESTMENT
ONE NATIONWIDE PLAZE DSPF 79
COLUMBUS , OH 432150000

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

LEVY SOURCE DELETED:
OPTIONSXPRESS
311 WEST MONROE STREET
CHICAGO, IL 60606

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE DELETED:
RIVERVIEW ALTERNATIVE
141 WEST FRONT ST STINVESTMENT ADVI
RED BANK , NJ 077010000

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
POWERSHARES DB OLI FUND
60 WALL STREET
NEW YORK, NY 10005

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE DELETED:
POWERSHARES DB OLI FUND
60 WALL STREET
NEW YORK, NY 10005

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

NOTICE OF LEVY 668A REQUESTED FOR:

OPTIONSXPRESS INC.	(ENT-TYPE: FINANCIAL INSTITUTION)
JPMORGAN CHASE BANK NA	(ENT-TYPE: FINANCIAL INSTITUTION)
FIDELITY INVESTMENTS	(ENT-TYPE: FINANCIAL INSTITUTION)
JP MORGAN CHASE BANK NA	(ENT-TYPE: FINANCIAL INSTITUTION)
DELAWARE CHARTER GUARANTEE	(ENT-TYPE: FINANCIAL INSTITUTION)
GLOBAL CASH ACCESS INC	(ENT-TYPE: FINANCIAL INSTITUTION)
MELLON INVESTOR SERVICES	(ENT-TYPE: FINANCIAL INSTITUTION)
CITIBANK NA	(ENT-TYPE: FINANCIAL INSTITUTION)
MATRIX CAPITAL BANK TRUST SERVICES	(ENT-TYPE: FINANCIAL INSTITUTION)
FIRST CLEARING LLC	(ENT-TYPE: FINANCIAL INSTITUTION)
LARGE CAP STOCK	(ENT-TYPE: FINANCIAL INSTITUTION)
GOLDMAN SACHS AND COMPANY	(ENT-TYPE: FINANCIAL INSTITUTION)

ADDRESS USED:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED OPTIONSXPRESS INC.

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED OPTIONSXPRESS INC.

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED JPMORGAN CHASE BANK NA

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED OPTIONSXPRESS INC.

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED JPMORGAN CHASE BANK NA

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED FIDELITY INVESTMENTS

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED OPTIONSPRESS INC.

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED JPMORGAN CHASE BANK NA

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED FIDELITY INVESTMENTS

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED JP MORGAN CHASE BANK NA

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED OPTIONSPRESS INC.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED JPMORGAN CHASE BANK NA

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED FIDELITY INVESTMENTS

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED JP MORGAN CHASE BANK NA

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED DELAWARE CHARTER GUARANTEE

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED GLOBAL CASH ACCESS INC

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED MELLON INVESTOR SERVICES

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED CITIBANK NA

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED MATRIX CAPITAL BANK TRUST SERVICES

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED FIRST CLEARING LLC

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED LARGE CAP STOCK

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - LEVY NOT ISSUED GOLDMAN SACHS AND COMPANY

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO OPTIONSPRESS INC.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO JPMORGAN CHASE BANK NA

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO FIDELITY INVESTMENTS

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO JP MORGAN CHASE BANK NA

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO DELAWARE CHARTER GUARANTEE

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO GLOBAL CASH ACCESS INC

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO MELLON INVESTOR SERVICES

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO CITIBANK NA

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO MATRIX CAPITAL BANK TRUST SERVICES

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO FIRST CLEARING LLC

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO LARGE CAP STOCK

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

CLOSED/RELEASED LEVY DELETED FOR 668A ISSUED 11/26/2013 TO GOLDMAN SACHS AND COMPANY

ACTION DATE: 11/26/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

NOTICE OF LEVY 668A REQUESTED FOR:

OPTIONSEXPRESS INC.	(ENT-TYPE: FINANCIAL INSTITUTION)
JPMORGAN CHASE BANK NA	(ENT-TYPE: FINANCIAL INSTITUTION)
FIDELITY INVESTMENTS	(ENT-TYPE: FINANCIAL INSTITUTION)
JP MORGAN CHASE BANK NA	(ENT-TYPE: FINANCIAL INSTITUTION)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

DELAWARE CHARTER GUARANTEE	(ENT-TYPE: FINANCIAL INSTITUTION)
GLOBAL CASH ACCESS INC	(ENT-TYPE: FINANCIAL INSTITUTION)
MELLON INVESTOR SERVICES	(ENT-TYPE: FINANCIAL INSTITUTION)
CITIBANK NA	(ENT-TYPE: FINANCIAL INSTITUTION)
MATRIX CAPITAL BANK TRUST SERVICES	(ENT-TYPE: FINANCIAL INSTITUTION)
FIRST CLEARING LLC	(ENT-TYPE: FINANCIAL INSTITUTION)
LARGE CAP STOCK	(ENT-TYPE: FINANCIAL INSTITUTION)
GOLDMAN SACHS AND COMPANY	(ENT-TYPE: FINANCIAL INSTITUTION)

ADDRESS USED:

SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 11/26/2013 SYSTEM DATE: 11/26/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Reviewed case. TP/POA deadlines to provide CIS documents were not met.

RO processed and mailed the aforementioned levies.

ACTION DATE: 11/27/2013 SYSTEM DATE: 11/27/2013 CONTACT: PHONE CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: STATE/GOVERNMENT
NAME LINE 1: Middletown Tax Collector
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
 30/200412 (P)
 30/200712 (P)

RESULTS: Municipal Tax Sale Certificates have been recorded in Monmouth County that were paid in 2013. RO called the Middletown Tax Collectors Office and spoke w/ the Tax Collector, Judith Vassallo. 732-615-2086.

RO was informed that there had been three (3) municipal tax certificates sold in recent years.

10-21127 was sold 12/28/2010 and paid 01/03/2011.

11-00662 was sold 12/20/2011 and paid 05/30/2013. (This is the certificate recorded in

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Monmouth County)

12-00570 was sold 12/27/2012 and paid 12/31/2012.

The taxes for the 4th quarter of 2013 are delinquent. They may be sold at a tax sale 12/28/2013.

The Tax Collector advised that they maintain files for the tax sale certificates with additional information of how they were paid. Check copies are likely.

RO made arrangements for a FV next week, (Tues or Weds), to review these files.

ACTION DATE: 11/27/2013 SYSTEM DATE: 11/27/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Conducted internet research, ACCURINT, CBRS and review of additional online real property records in Monmouth County, NJ.

A FV to the Monmouth County Clerks building is necessary for a complete CH search.

ACTION DATE: 11/27/2013 SYSTEM DATE: 11/27/2013 CONTACT: PHONE CREATE ID: 22033930

GENERAL HISTORY

VM from Linda in IRS Appeals. The 30-200312 TC 520 must be reversed through the IRA attorney.....Laurie Nasky. [REDACTED]

ACTION DATE: 11/27/2013 SYSTEM DATE: 11/27/2013 CONTACT: PHONE CREATE ID: 22033930

GENERAL HISTORY

Spoke w/ Counsel Attorney Laurie Nasky, [REDACTED]

She is in the process of closing the Rovakat/Hovnanian matter. She will request that the 30-200312 TC 520 be reversed. She has the Admin file and will send it to RO to copy relevant documents and return to her.

ACTION DATE: 12/03/2013 SYSTEM DATE: 12/03/2013 CONTACT: FIELD CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: STATE/GOVERNMENT
NAME LINE 1: Middletown Township Municipal Employees
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

30/200712 (P)

RESULTS: FV to the Township of Middletown municipal offices at 1 Kings Highway, Middletown, New Jersey.

RO met with the Tax Collector, Judith Vassallo, and obtained the following information with regard to the payment of municipal taxes on the property at 520 Navesink River Road, Block 1043, Lot 67.02.

There had been three municipal tax liens on the property, but only one was recorded. The other 2 were paid off prior to recordation.

Certificate #10-21127 was paid via an "Official Check" #1089004 obtained from Sovereign Bank on 12/23/2010 in the amount of \$46,885.16.

Certificates #11-00662 & 12-00570 were paid on or about 05/29/2013. A cover letter was sent to the Middletown Tax Collector's office from Jen McLaughlin, Registered Client Service Associate at UBS Financial Services Inc, Andrikian Schuster Group advising that 2 certified checks were enclosed.

Cashiers check #9729307618, dated 05/29/2013, for \$161,999.53, obtained from JP Morgan Chase Bank with UBS Financial Services Inc JG41448 marked in the memo section.

Cashiers check #9729307619, dated 05/29/2013, for \$22,525.38, obtained from JP Morgan Chase Bank with UBS Financial Services Inc JG41448 marked in the memo section.

These payments were sent to the Middletown Tax Collector via UPS next day air from Jennifer McLaughlin, UBS Financial Services, 1285 Avenue of the Americas, 16th Floor, New York, NY 10019

RO made arrangements with the Tax Collector for her to advise RO when the 4th quarter of 2013 taxes are paid and how payment is tendered.

RO was advised that sewer payments are made at another location and that water is supplied by a private company, New Jersey American Water.

RO spoke w/ municipal employees in the building and zoning department and made arrangements to review several permit files pertaining to work that had been done on the property. Once the files are ready for RO to review, additional arrangements will be made. Contact, Kaaren Sena, Records Manager,
[REDACTED]

ACTION DATE: 12/03/2013 SYSTEM DATE: 12/03/2013 CONTACT: FIELD CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: STATE/GOVERNMENT
NAME LINE 1: Middletown Sewerage Authority
NAME LINE 2:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the Township of Middletown Sewerage Authority, 100 Beverly Way, Middletown, (Belford), NJ 07718

RO was advised that the property at 520 Navesink River Road, Block 1043, Lot 67.02 does not have a sewer connection. The property uses a septic tank.

While there is no sewer, New Jersey American Water does supply water.

ACTION DATE: 12/03/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
UBS FINANCIAL SERVICES INC
SUBPOENAS LEVIES & GARNISHMENT
1000 HARBOR BLVD
FLOOR 10
WEEHAWKEN, NJ 070866761991

ACTION DATE: 12/03/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

NOTICE OF LEVY 668A REQUESTED FOR:
UBS FINANCIAL SERVICES INC (ENT-TYPE: FINANCIAL INSTITUTION)

ADDRESS USED:
SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 12/05/2013 SYSTEM DATE: 12/05/2013 CONTACT: PHONE CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: STATE/GOVERNMENT
NAME LINE 1: Township of Middletown
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Spoke w/ Barbara in the Middletown Township Building & Zoning Department. She advised that she has retrieved the requested files. RO established an appointment for next Tuesday, 12/10/2013, to review the files.

ACTION DATE: 12/05/2013 SYSTEM DATE: 12/05/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

RO has received the Rovakat Admin file from Counsel.

RO began to review and copy these files.

ACTION DATE: 12/06/2013 SYSTEM DATE: 12/06/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Continued to review and copy voluminous files provided by Counsel. (Rovakat Admin file)

ACTION DATE: 12/07/2013

CREATE ID: 00000000

Systemic History: MODULE(S) UPDATED - IDRS

IDRS AND ICS CSED FOR 30/200212 UPDATED BY IDRS FROM 12/22/2013 TO 10/22/2018

ACTION DATE: 12/09/2013 SYSTEM DATE: 12/09/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Completed review and partial copy of the Rovakat Admin file.

ACTION DATE: 12/10/2013 SYSTEM DATE: 12/10/2013 CONTACT: PHONE CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: STATE/GOVERNMENT
NAME LINE 1: Middletown Township
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Spoke w/ Barbara in the Building department. We rescheduled the appointment for tomorrow, due to the inclement weather. Same time. [REDACTED]

ACTION DATE: 12/11/2013 SYSTEM DATE: 12/11/2013 CONTACT: FIELD CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: STATE/GOVERNMENT
NAME LINE 1: Middletown Township
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the Middletown Township municipal complex, 1 Kings Highway, Middletown, New Jersey.

RO reviewed and obtained copies of three permits from 2005, 2006 and 2007. All prior to the transfer.

ACTION DATE: 12/12/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS FIDELITY INVESTMENTS

ACTION DATE: 12/12/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS FIDELITY INVESTMENTS

ACTION DATE: 12/12/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS MATRIX CAPITAL BANK TRUST SERVICES

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 12/12/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS CITIBANK NA

ACTION DATE: 12/12/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - OTHER MELLON INVESTOR SERVICES
Return to sender

ACTION DATE: 12/12/2013

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - OTHER GOLDMAN SACHS AND COMPANY
Return to sender

ACTION DATE: 12/12/2013 SYSTEM DATE: 12/12/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Note: Citibank accounts were closed 08/03/2012.

Prepared summons to Citibank and submitted for approval.

ACTION DATE: 12/12/2013 SYSTEM DATE: 12/12/2013 CONTACT: CORR. CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: STATE/GOVERNMENT
NAME LINE 1: Citibank
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons in aid of collection sent to Citibank via certified mail.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 12/12/2013 SYSTEM DATE: 12/12/2013 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

AL 12/16 - 01/07.

ACTION DATE: 01/08/2014 SYSTEM DATE: 01/08/2014 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Mailed TP copies of levies dated 11/26/2013 and 12/03/2013. Copies to POA.

ACTION DATE: 01/08/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS FIRST CLEARING LLC

ACTION DATE: 01/08/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS GLOBAL CASH ACCESS INC

ACTION DATE: 01/08/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS UBS FINANCIAL SERVICES INC

ACTION DATE: 01/08/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS OPTIONSPRESS INC.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 01/08/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS UBS FINANCIAL SERVICES INC

ACTION DATE: 01/08/2014 SYSTEM DATE: 01/08/2014 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

The levy reply from Optionexpress Inc provided the following information:

TP has an IRA account with them valued at \$1933.49. Not attached by this levy.

Another address for TP is 25 N Moore Street, Loft 6B, NY NY 10013.

Speedus Corp, 9 Desbrosses Street, Suite 400, NY, NY TP CEO.

ACTION DATE: 01/08/2014

CREATE ID: 22033930

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):

Addr: SHANT HOVNANIAN
35 N MOORE STREET LOFT 6B
NEW YORK NY 10013

ACTION DATE: 01/08/2014

CREATE ID: 22033930

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):

Addr: SPEEDUS CORP
9 DESBROSSES STREET SUITE 400
NEW YORK NY 10013

ACTION DATE: 01/08/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

FORM 4759 PREPARED, ADDRESS(ES) USED:

SHANT HOVNANIAN
35 N MOORE STREET LOFT 6B
NEW YORK NY 10013

ACTION DATE: 01/08/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:**

FORM 4759 PREPARED, ADDRESS(ES) USED:

SPEEDUS CORP
SHANT HOVNANIAN
9 DESBROSSES STREET SUITE 400
NEW YORK NY 10013

ACTION DATE: 01/09/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - OTHER LARGE CAP STOCK
Return to Sender

ACTION DATE: 01/09/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

FINAL DEMAND REQUESTED FOR LEVY ISSUED ON DELAWARE CHARTER GUARANTEE

ENTITY TYPE: FINANCIAL INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 01/09/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

FINAL DEMAND REQUESTED FOR LEVY ISSUED ON JP MORGAN CHASE BANK NA

ENTITY TYPE: FINANCIAL INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 01/09/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

FINAL DEMAND REQUESTED FOR LEVY ISSUED ON JPMORGAN CHASE BANK NA

ENTITY TYPE: FINANCIAL INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 01/09/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN: [REDACTED]**

LEVY SOURCE UPDATED:
GOLDMAN SACHS AND COMPANY
LEGAL DEPARTMENT
200 WEST ST FL 15
NEW YORK, NY 102822102994
TELEPHONE CHANGED FROM: TO: (212) 902-5748

ACTION DATE: 01/09/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
ASCENSUS
PO BOX 979
BRAINERD, MN 56401

ACTION DATE: 01/09/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
MELLON INVESTOR SERVICES
480 WASHINGTON BLVD FL 27
JERSEY CITY, NJ 073102053270
TELEPHONE CHANGED FROM: TO: (201) 296-4211

ACTION DATE: 01/09/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

NOTICE OF LEVY 668A REQUESTED FOR:
MELLON INVESTOR SERVICES (ENT-TYPE: FINANCIAL INSTITUTION)
GOLDMAN SACHS AND COMPANY (ENT-TYPE: FINANCIAL INSTITUTION)
ASCENSUS (ENT-TYPE: FINANCIAL INSTITUTION)

ADDRESS USED:
SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 01/09/2014 SYSTEM DATE: 01/09/2014 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Forms 668-C sent via certified mail.

Levies mailed to Mellon Investor Services, Goldman Sachs and Ascensus noting that an

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

update enforcement warning is not required because levy action was previously taken on 11/26/2013 and 12/03/2013.

ACTION DATE: 01/17/2014 SYSTEM DATE: 01/17/2014 CONTACT: PHONE CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: Options Express
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Received a VM from an employee at Options Express requesting a call back. Seja Conley, 312-827-7312. RO spoke w/ her and she advised that TP only has an IRA, so the levy does not attach. RO requested that she provide a letter in this regard. She will comply.

ACTION DATE: 01/23/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - OTHER JPMORGAN CHASE BANK NA
No accounts

ACTION DATE: 01/23/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - OTHER JP MORGAN CHASE BANK NA
no account

ACTION DATE: 01/28/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - OTHER DELAWARE CHARTER GUARANTEE
IRA ONLY UNDER OPTIONS XPRESS

ACTION DATE: 01/28/2014 SYSTEM DATE: 01/28/2014 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

TP IRA accounts w/ Oprionms Xpress, by Charles Schwab are valied at \$1535.95, \$121.51 and \$1,414.44.

ACTION DATE: 01/28/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - OTHER GOLDMAN SACHS AND COMPANY
no account

ACTION DATE: 02/04/2014 SYSTEM DATE: 02/04/2014 CONTACT: OTHER CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Citi

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)

RESULTS: RO has received a partial summons response from Citi. TP bank statements show very small balances in this account that appears to have closed 08/2012.

ACTION DATE: 02/13/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

FINAL DEMAND REQUESTED FOR LEVY ISSUED ON ASCENSUS

ENTITY TYPE: FINANCIAL INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 02/13/2014 SYSTEM DATE: 02/13/2014 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Note: Forms 668-A were sent on 01/09/2014, not 668-C. Error in documentation.

ACTION DATE: 02/13/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

FINAL DEMAND REQUESTED FOR LEVY ISSUED ON MELLON INVESTOR SERVICES

ENTITY TYPE: FINANCIAL INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 02/13/2014 SYSTEM DATE: 02/13/2014 CONTACT: CORR. CREATE ID: 22033930

GENERAL HISTORY

Forms 668-C sent to Ascensus via certified mail.

Copies of the levies dated 01/09/2014 sent to TP and POA.

Response from Mellon Investor Services received, so the Mellon 668-C was pulled.

ACTION DATE: 02/13/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS MELLON INVESTOR SERVICES

ACTION DATE: 02/13/2014 SYSTEM DATE: 02/13/2014 CONTACT: CORR. CREATE ID: 22033930

POST OFFICE SEARCH

POST OFFICE SEARCH

RESULTS: Form 4759 shows that Speedus Corp, Shant Hovnanian left 9 Desbrosses Street, Suite 400, New York, NY 10013 w/ no forwarding address.

4759 shows that mail is delivered to Shant Hovnanian at 35 N Moore Street, Loft 6B, New York, NY 10013.

ACTION DATE: 03/03/2014 SYSTEM DATE: 03/03/2014 CONTACT: CORR. CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Citi Bank

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

RESULTS: received the balance of the summonsed records . Shant Hovnanian was the only signatory on these small accounts. See prior history of 02/04/2014.

ACTION DATE: 03/05/2014 SYSTEM DATE: 03/05/2014 CONTACT: PHONE CREATE ID: 22033930

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: BUSINESS

NAME LINE 1: Ascensus

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Eric Fischer of Ascensus. Returned his call, [REDACTED]. He explains that Ascensus does not actually hold funds, they administer retirement accounts held by others. TP had an retirement account that was closed in 2004. He will provide the bank that held the account and the location that the funds were sent after some additional research. Correspondence to follow.

ACTION DATE: 03/12/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LEVY CLOSED - NO FUNDS ASCENSUS

ACTION DATE: 03/12/2014 SYSTEM DATE: 03/12/2014 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Letter from Ascensus states that they had been involved w/ the Speedus retirement account and that TP rolled over his account to Wachovia Securities LLC NY, 405 Lexington Avenue, 3rd Floor, New York, NY 10174 on 04/01/2004. (10 years ago!)

ACTION DATE: 04/16/2014 SYSTEM DATE: 04/16/2014 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

30-200312 remains in status 72.

Called Counsel Laurie Nasky [REDACTED]

She will look into why the 520 remains and attempt to have it reversed by appeals.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 05/03/2014

CREATE ID: 00000000

Systemic History: NEW MODULE(S) - IDRS

BAL DUE - 30/200312

ACTION DATE: 05/05/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LETTER 1058 WITH AN ACCRUAL DATE OF 05/15/2014 GENERATED TO:

SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

INCLUDED MODS:
30/200312

POA COPY AND LETTER 937 GENERATED FOR:
WILLIAM READ RANKIN

ACTION DATE: 05/05/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LTR 1058 DELIVERY STATUS : MAILED
TC 971 AC 069 05/05/2014 GENERATED
FOR (PRIMARY)
INCLUDE MODULE(S): 30/200312

ACTION DATE: 05/05/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LETTER 3174 DATED 05/05/2014 GENERATED TO:

SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

INCLUDED MODS:
30/200212 30/200412 30/200712

AMOUNT OWED BY: 5/20/2014

POA COPY AND LETTER 937 GENERATED FOR:
WILLIAM READ RANKIN

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 05/05/2014 SYSTEM DATE: 05/05/2014 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

Prepared and sent 30-201312 L1058 via certified mail to TP w/ Pub 594, Pub 1660 and Form 12153. Copy to POA.

Prepared and mailed L3174 to TP w/ pub 1 for 30-200212, 200412 and 200712. Copy to POA.

ACTION DATE: 05/05/2014

CREATE ID: 22033930

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: SHANT HOVNANIAN

ADDRESS: 1 DAG HAMMARSKJOLD PLAZA
FREEHOLD NJ 07728-5221

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY
30/200312 OLD LIEN DET DT: 06/04/2014 OLD LIEN DET CD: No lien determination made

ACTION DATE: 05/05/2014

CREATE ID: 00000000

Systemic History: ALS POA

POA SENT TO ALS ON: 05/05/2014 FOR LIEN CREATED ON: 2014050510132104 BY 22033930. POA CREATE ID
IS: 2013061507326034 POA NAME IS: WILLIAM READ RANKIN FOR MFT CD: 30 AND TAX PRD:
200312

ACTION DATE: 05/06/2014

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 22033930. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
998520614!Monmouth!NJ!220013!

ACTION DATE: 05/22/2014

CREATE ID: 22033930

Systemic History: FORMS/CORRESPONDENCE

LTR 1058 RETURN RECEIPT RESPONSE STATUS : ACCEPTED DELIVERY
TC 971 AC 066 05/22/2014 GENERATED
FOR (PRIMARY)
INCLUDE MODULE(S): 30/200312

ACTION DATE: 06/10/2014 SYSTEM DATE: 06/10/2014 CONTACT: OTHER CREATE ID: 27006277

REVIEWED

Analyst Borbon reviewed subcode

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 06/25/2014 SYSTEM DATE: 06/25/2014 CONTACT: OTHER CREATE ID: 22033930

GENERAL HISTORY

RO working priority cases involving imminent CSEDs and litigation.

ACTION DATE: 07/02/2014

CREATE ID: 00000000

Systemic History: MODULE(S) UPDATED - ICS

THIS CASE WAS PART OF A BATCH RE-ORG ON 07/02/2014. THE ASSIGNMENT NUMBER CHANGED FROM 22033930 TO 22033529.

ACTION DATE: 07/31/2014 SYSTEM DATE: 07/31/2014 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Priority issues remain.

ACTION DATE: 08/18/2014 SYSTEM DATE: 08/18/2014 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Reviewed case for imminent CSED.

30-200312 shows an incorrect CSED of 11/22/2014.

The 11/22/2004 assessment was paid via withholding and subsequent payment.

The audit assessments were made 10/22/2008 and 02/13/2013.

Therefore, the earliest 30-200312 CSED is 10/22/2018.

ACTION DATE: 08/21/2014 SYSTEM DATE: 08/21/2014 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Resumed research.

Hovbilt Inc., (EIN Return Info 678), filed a Chapter 11 bankruptcy 09/17/2013. researched PACER.

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

This entity remains in bankruptcy. Hovbilt has Form 1120 audit assessments pending in Appeals/Tax Court of approximately \$4.8 million. A proof of claim is file in this amount.

The bankruptcy plan appears to be to sell tracts of land in Jackson, ocean County, new Jersey and Tinton Falls, Monmouth County, New Jersey to pay the creditors. The largest creditor is Santander Bank.

Shant Hovnanian executed the bankruptcy documents as Vice president of Hovbilt. His father Vahak S. Hovnanian is the Director, President and CEO of Hovbilt.

Hovbilt Inc. has an open TDI investigation currently assigned to RO D. WRIGHT in Freehold Group 36. Email to GM requesting assignment.

Form 4759 reflects mail delivers to Shant Hovnanian at 35N Moore Street, Loft 6B, New York, New York. NYC internet research indicates that this property is owned by David K. Lakhdir.

Two possible addresses for Lakhdir:

90 Lansdowne Rd, London
W112LS England
United Kingdom.

and

C/o Alder Castle
10 Noble Street
London, United Kingdom, EC2V 7JU

ACTION DATE: 09/17/2014 SYSTEM DATE: 09/17/2014 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Some adjustments have been made as follows:

30/200412	301	09/12/2014	\$9,776.00-
30/200312	301	09/12/2014	\$3,836.00-
30/200212	301	09/12/2014	\$127,869.00-

ACTION DATE: 10/21/2014 SYSTEM DATE: 10/21/2014 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

RO has been forced to address recently received high priority E & G matters involving short estate tax liens. While this matter remains a high priority, RO will resume work on this matter as schedule dictates.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 10/27/2014 SYSTEM DATE: 10/27/2014 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

30-200312:

Received notification of an 11/22/2014 CSED. This is not correct. The TC 150 assessment dated 11/22/2004 was paid. The assessments to be collected are TC 300 assessments dated 10/22/2008 and 02/13/2013.

ACTION DATE: 11/08/2014

CREATE ID: 00000000

Systemic History: MODULE(S) UPDATED - IDRS

IDRS AND ICS CSED FOR 30/200312 UPDATED BY IDRS FROM 11/22/2014 TO 10/22/2018

ACTION DATE: 11/24/2014 SYSTEM DATE: 11/24/2014 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

No change.

ACTION DATE: 12/12/2014 SYSTEM DATE: 12/12/2014 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

AL 12/15/2014 - 01/07/2015.

ACTION DATE: 01/23/2015 SYSTEM DATE: 01/23/2015 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

RO is unable to address this matter presently due to priority case assignments and influx of new work.

ACTION DATE: 03/02/2015 SYSTEM DATE: 03/02/2015 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

ibid

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN: [REDACTED]**

ACTION DATE: 03/16/2015 SYSTEM DATE: 03/16/2015 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

30-200412 CSED is 02/13/2023.

ACTION DATE: 04/27/2015 SYSTEM DATE: 04/27/2015 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

The status is unchanged.

ACTION DATE: 05/29/2015 SYSTEM DATE: 05/29/2015 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Priority work prevents actions at this juncture.

ACTION DATE: 06/29/2015 SYSTEM DATE: 06/29/2015 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

No change in case status.

ACTION DATE: 08/06/2015

CREATE ID: 22033501

Systemic History: NEW MODULE - ICS

CIP-CIP-OTHER 00000001 - 22033516

ACTION DATE: 08/06/2015 SYSTEM DATE: 08/06/2015 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO3516 recd OI assignment as developmental work on GS-13 case. RO review of ICS reflects CSED for 30-200412 listed as 3/13/2016. Per case assigned ROs ICS case history dated 3/16/2015, 30-200412 CSED is 02/13/2023. RO reviewed all of extensive ICS case history this date.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

POA: Discuss case with assigned GS-13 RO on 8/28/15

ACTION DATE: 08/06/2015 SYSTEM DATE: 08/06/2015 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

GM OI out

ACTION DATE: 08/07/2015 SYSTEM DATE: 08/07/2015 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

BACKGROUND:

RO3516 is in early stages of review of TP, TPs spouse, TPs ex-spouse, TPs family members, TPs business entities (both confirmed and potential), real property, and trusts for compliance and asset related research:

TP:

SHANT S HOVNANIAN

SSN: [REDACTED]

TPs SPOUSE:

HILDE JENSSEN HOVNANIAN

SSN: [REDACTED]

TPs EX-SPOUSE:

NINA TOWER (AKA NINA HOVNANIAN)

SSN: [REDACTED]

TPs FAMILY MEMBERS: (INVOLVED IN TRANSFER OF 520 NAVESINK RIVER ROAD)

VAHAK HOVNANIAN (TPs FATHER)

SSN: [REDACTED]

PARIS HOVNANIAN (TPs MOTHER)

SSN: [REDACTED]

TPs BUSINESS ENTITIES (BOTH CONFIRMED & POTENTIAL): RO WILL NEED TO VERIFY TPs ASSOCIATION/ANY OWNERSHIP INTEREST IN:

INTERNATIONAL STRATEGIC PARTNERS LLC

ROVAKAT LLC

HOVSTOR INC

CLEAR TITLE AGENCY

GROUP TECH ARCHITECTS

MUSIC MOTIONS INC

HOWELL RESIDENTIAL COURT & SALES

ROCKERS INC

HOVNANIAN REALTY INC

GROUP TECH ENGINEERING

HOVBILT INC (TP is VP)

VS HOVNANIAN MANAGEMENT LLC

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

SPEEDUS NY (TP is CEO)
HOVNANIAN INTERNATIONAL INC
32 EAST CORPORATION
HOVSAT INC (TV)
ADELPHIA WATER COMPANY INC
ADELPHIA SEWER COMPANY INC
INTERNATIONAL CAPITAL PARTNERS LP
HORIZON CAPITAL HOLDINGS CORP
SUNPARX
recent TP venture???
VS HOVNANIAN GROUP



(subsidiary)
(subsidiary)

??? (Internet search provided possible link to TP---most



*****NOTE: VS HOVNANIAN GROUP = OWNERSHIP BREAKDOWN: =
SHANT HOVNANIAN (TP) = 25.46% ownership
VAHAK S HOVNANIAN (TPs FATHER) = 20.55% ownership
PARIS HOVNANIAN (TPs MOTHER) = 29.45% ownership
NINA TOWER HOVNANIAN (TPs EX-WIFE) = 24.54% ownership

*****NOTE: RO located numerous HOVNANIAN "spinoffs":

RO will need to try and establish if there is a link between TP and HOVSONS INC/HOVBROS INC/HOV CARE/HOVCHILD and several other business spin-offs in Burlington/Camden/Gloucester/Monmouth counties per NJ Tax Assessor records on www.njactb.org Again, TP shares last name with family of builders including K. Hovnanian of which it appears TP had no involvement.

REAL PROPERTY:

1) 520 NAVESINK RIVER ROAD RED BANK, NJ (MONMOUTH COUNTY) *****Transferee lien/nominee---TBD

*****PROPERTY HISTORY:

TPs Father, Vahak S. Hovnanian, transferred the property at 520 Navesink River Road, Red Bank, New Jersey to the TPs mother for \$1.00 on 09/28/2007. TPs mother, Paris Hasmig Hovnanian, transferred the property to The Shant S. Hovnanian Asset Trust for \$1.00 on 06/21/2011. This trust transferred the property to Pachava Asset Trust for \$1.00 on 12/16/2011. This deed indicates that The Shant S. Hovnanian Asset Trust had changed its name to Pachava Asset Trust. *****Transferee lien/nominee---TBD

2) 1 DAG HAMMARSKJOLD PLAZA FREEHOLD, NJ (ICS ADDRESS)

***Business office for Hovnanian family of businesses (Hovnanian Builders)

3) 25 N Moore St Loft 6B New York, NY 10013

35 N Moore St Loft 6B New York, NY 10013

**POSTAL TRACERS LISTED BOTH ADDRESSES AS RECEIVING MAIL AT SUCH ADDRESSES PER ICS CASE HISTORY (POSSIBLE TYPO ON STREET #)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

4) 9 DESBROSSES ST SUITE 400 NEW YORK, NY (ADDRESS OF: SPEEDUS CORP (TP is CEO))

5) 901 NAVESINK RIVER RD RED BANK, NJ (ADDRESS OF SKYVIEW INVESTMENT ADVISORS LLC = TPs SPOUSE IS LLC MEMBER)

PER NJ TAX ASSESSOR WEBSITE, www.njactb.org PROPERTY IS ASSESSED AT \$3,318,400. SALE DATA LISTS \$1 TRANSFER ON 5/31/2012 FROM EUNICE M MELNICK TO CURRENT OWNERS = A. MELNICK & S GOLDBERG, TRUSTEES. *****THIS IS A NEIGHBORING PROPERTY LOCATED ON SAME STREET AS TPs RESIDENCE = 520 NAVESINK RIVER ROAD RED BANK, NJ.

6) 600 NAVESINK RIVER RD RED BANK, NJ (OWNER = HOVSONS INC) RO WILL NEED TO VERIFY IF THERE IS A LINK BETWEEN TP & THIS HOVNANIAN ENTITY. PROPERTY IS ASSESSED AT \$7,500,000 AND THE PROPERTY WAS PURCHASED ON 11/16/1990 FOR \$3,085,000. *****THIS IS A NEIGHBORING PROPERTY LOCATED ON SAME STREET AS TPs RESIDENCE = 520 NAVESINK RIVER ROAD RED BANK, NJ.

7) LOT 14 BLOCK 1542 MANHATTAN, NY (HILDE HOVNANIAN (TPs SPOUSE) IS LISTED AS A PARTY ON 6/29/2010 TRANSACTION. DUE TO ACRIS "JAVA" PROBLEM, RO COULD NOT VIEW THIS TRANSACTION

TRUSTS:

1) THE SHANT S. HOVNANIAN ASSET TRUST EIN: [REDACTED]

2) PACHAVA ASSET TRUST EIN: [REDACTED]

*****NOTE: RO NOTED THAT "PACHAVA" TRUST IS MERELY A COMBINATION OF TPs (3) CHILDREN'S NAMES AS FOLLOWS:

PA = PARIS HOVNANIAN
CHA = CHARENTZ HOVNANIAN
VA = VAHAK HOVNANIAN

*****NOTE: TPs PARENTS ARE ALSO NAMED PARIS & VAHAK HOVNANIAN AS WELL

3) THE VAHAK W. HOVNANIAN ASSET TRUST (EIN TO BE RESEARCHED AT LATER DATE)

4) THE PARIS J. HOVNANIAN ASSET TRUST (EIN TO BE RESEARCHED AT LATER DATE)

5) THE CHARENTZ J. HOVNANIAN ASSET TRUST (EIN TO BE RESEARCHED AT LATER DATE)

*****NOTE: THE VAHAK W. HOVNANIAN ASSET TRUST/THE PARIS J. HOVNANIAN ASSET TRUST/THE CHARENTZ J. HOVNANIAN ASSET TRUST WERE ALL ESTABLISHED FOR THE BENEFIT OF TPs MINOR CHILDREN. HILDE HOVNANIAN (TPs SPOUSE) IS THE TRUSTEE OF ALL OF THE CHILDREN'S TRUSTS.

ACTION DATE: 08/20/2015

CREATE ID: 22033516

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RIVERVIEW ALTERNATIVE INVESTMENTS
ONE NATIONWIDE PLAZA DSPF 79
COLUMBUS, OH 43215

ACTION DATE: 08/20/2015

CREATE ID: 22033516

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
POMEGRANTE CAPITAL MANAGEMENT
40 E 88TH ST 9TH FLOOR
NEW YORK, NY 10128

ACTION DATE: 08/20/2015

CREATE ID: 22033516

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
UBS
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019

ACTION DATE: 08/20/2015

CREATE ID: 22033516

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
INTERNATIONAL STRATEGIC PARTNERS
35 N MOORE ST
NEW YORK, NY 10013

ACTION DATE: 08/20/2015

CREATE ID: 22033516

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE DELETED:
UBS
1285 AVENUE OF THE AMERICAS
NEW YORK, NY 10019

ACTION DATE: 08/20/2015

CREATE ID: 22033516

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
METROPOLITAN LIFE INSURANCE CO
PO BOX 544
WARWICK, RI 02887

ACTION DATE: 08/20/2015

CREATE ID: 22033516

Systemic History: FOLLOW UP - ICS

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Follow up (CIP) created for: 08/21/2015 SHANT HOVNANIAN---REVIEW/DOCUMENT
IDRS/ACCURINT/NJACTB.ORG RESULTS FOR SHANT HOVNANIAN IN ICS

ACTION DATE: 08/21/2015 SYSTEM DATE: 08/21/2015 CONTACT: OTHER CREATE ID: 22033516

REAL PROP SEARCH
PERSONAL PROP SEARCH
GENERAL HISTORY

*****SHANT S HOVNANIAN

SSN: [REDACTED]

IDRS research:
SUMRY shows BALS 30-2002/2003/2004/200712 = ICS BALS

ENMOD/INOLES show following:
Shant Hovnanian
1 Dag Hammarskjold Plaza
Freehold, NJ

T: 917-299-7171/888-773-3669

SPOUSE SSN = [REDACTED]

DOB: 6/2/1959

LEVYS lists following:
International Strategic Partners
Riverview Alternative Investment
Pomegrante Capital Management
Optionsxpress Inc
JP Morgan Chase Bank
Speedusny.com
Fidelity Investments
Chestnut Restaurant Associates

IMFOLI shows following:
30-198612 THRU AND INCLUDING 30-200012 = REMOVED FROM MASTERFILE
30-200112 = ST12
30-2002/2003/200412 = ICS BALS
30-2005/200612 = ST12
30-200712 = ICS BAL
30-200812 = ST12
30-200912 = ICS DEL RET
30-2010/2011/2012/2013/201412 = No rets posted on IMFOLI
30-201512 = No credits in module

2014 IRPTR:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

W/H = \$ 0 = Speedusny.com
FMV ACCT = \$ 1617 = Delaware Charter Guarantee & Trust Co
Gross Distributions = \$252217 = Metlife

REAL PROP SEARCH

RESULTS: See Accurint results below

PERSONAL PROP SEARCH

Not an IRC 7602(c) 3rd Party Contact

RESULTS: See Accurint results below

*****Accurint search this date for Shant Hovnanian showed following:

Address = 1 Dag Hammarskjold Blvd Ste 12 Freehold, NJ 07728

No bankruptcies listed

(12) liens and judgments listed:

IRS FTLs, State of NY tax lien, several judgments, civil suits in the early to mid 1990s

UCC Filing:

Filing # 00238798

Filed 12/12/2000

Secured Party = Echostar Visionstar Corp

Collateral = Negotiable instruments

Filing # 1552909

Filed 2/1/1994

Secured Party = United Jersey Bank

Collateral = Fixtures/industrial equipment/machinery

People At Work section:

Hye Crest Management Inc----Principal Eexecutive Office Contact

Speedus.com

Visionstar Inc---CEO

Cellularvision USA Inc---CEO

Music Motions Inc-----CEO

Speedus Corp----Chairman/President/CEO/Director

Ranney School

Wibiki Inc----CEO

*****No possible properties owned in name of Shant Hovnanian per Accurint

*****Autos:

1965 auto (no make/no model listed)

2009 Audi S5 coupe

*****No watercraft

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

*****No aircraft

*****No criminal records

REAL PROP SEARCH

RESULTS: Review of www.njactb.org (NJ Tax Assessor website):

Review of all NJ counties lists no properties currently owned in name of Shant Hovnanian. Courthouse search will need to be conducted to verify potential property transfers as TP is a high income individual/appears to utilize trusts.

REAL PROP SEARCH

RESULTS: RO review of ACRIS (NY Property records) showed no properties held in name of Shant Hovnanian.

 ACTION DATE: 08/21/2015 SYSTEM DATE: 08/21/2015 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RE: INCORRECT CSED FOR [REDACTED]

RO3516 reviewed TXMOD [REDACTED] as ICS reflects CSED = 3/13/2016 for [REDACTED]

The ICS CSED of 3/13/2016 for 30-200412 is incorrect as the TC150 amount has been full paid.

*****NOTE: The correct CSED = 2/13/2023 as the remaining assessments (TC240/TC300/TC160/TC190) are all dated 2/13/2013.

As a result, RO3516 updated correct CSED to ICS same.

 ACTION DATE: 08/21/2015

CREATE ID: 22033516

Systemic History: APPROVAL REQUEST

Update Balance Due module dates.: 30/200412

NEW (ICS) CSED CHANGED FROM: 03/13/2016 TO 02/13/2023

 ACTION DATE: 08/24/2015 SYSTEM DATE: 08/24/2015 CONTACT: OTHER CREATE ID: 22033516

REAL PROP SEARCH

PERSONAL PROP SEARCH

GENERAL HISTORY

*****HILDE JENSSEN HOVNANIAN (TPs SPOUSE)

SSN: [REDACTED]

IDRS research:

SUMRY shows BAL 30-201312

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ENMOD/INOLES show following:

Hilde J Hovnanian
520 Navesink River Rd
Red Bank, NJ

T: 732-982-2074

SPOUSE SSN = [REDACTED]

DOB: 5/5/1969

LEVYS lists following:

Speedusny.com
National Financial Services LLC

IMFOLI shows following:

30-199012 THRU AND INCLUDING 30-199512, 30-2002/2003/2004/2007/2008/200912 = REMOVED FROM
MASTERFILE
30-2000/2001/2010/2011/201212 = ST12
30-201312 = BAL ST22
30-201412 = Extension posted
30-201512 = No credits in module

2014 IRPTR:

EMV ACCT	= \$54741 = National Financial Services LLC
"	= \$76897 = JP Morgan Clearing Corp
Prior Yr Refund	= \$ 435 = State of NJ
Dividends	= \$ 278 = National Financial Services LLC
Capital Gains	= \$ 671 = "
Dividends	= \$ 101 = Optionsxpress Inc

*****NOTE: Previous years IRPTR lists K-1s for following:

Skyview Investment Advisors LLC [REDACTED]

Skyview Longshort Equity Fund LLC [REDACTED]

RO review of IDRS: Skyview Investment Advisors LLC [REDACTED]

Skybridge Investment Advisors LLC

Andrew Melnick Member

595 Shrewsbury Ave Ste 203

Shrewsbury, NJ 07702

FR: 1065

BMFOLI shows following:

06-2009/2010/2011/2012/201312 = Filed/paid
06-201412 = Extension posted

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

BRTVU 06-201312 shows following:

Total assets	= \$668353
Gross receipts	= \$779512
Total income	= \$779512
Net salaries/wages	= \$208518
Repairs/maintenance	= \$ 3561
Rent	= \$ 65464
Taxes/licenses	= \$ 26713
Depreciation	= \$ 3361
Employee Benefit Plans	= \$ 14859
Other Deductions	= \$272434
Total Deductions	= \$594910
Ordinary Income	= \$184602
Total Gross Rents	= \$ 37975
Interest income	= \$ 27

2014 IRPTR:

Interest = \$23 = Wells Fargo

RO review of IDRS: Skyview Longshort Equity Fund LLC (Return Info) 19)

Skyview Long-Short Equity Fund LLC

C/O Skybridge Investment Advisors LLC

595 Shrewsbury Ave Ste 203

Shrewsbury, NJ 07702

ESTAB: 12/2009

FR: 1065

BMFOLI shows following:

06-2010/2011/2012/201312 = Filed/paid

06-201412 = Extension posted

BRTVU [REDACTED] shows following:

# partners	= 7
Total assets	= \$5462243
Gross receipts	= \$ 0
Ordinary Income	= \$ 201396
Total income	= \$ 201396
Interest Income	= \$ 20308
Dividend income	= \$ 44402
Net Long Term Capital Gain	= \$213197
Other Income	= \$ 3542-
Foreign Gross Passive Income	= \$15807
Interest expense	= \$44261
Deductions at Partners level	= \$236481
Partnership deduction on passive income	= \$1678

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Total Foreign Taxes = \$1191

REAL PROP SEARCH

RESULTS: See Accurint results below

PERSONAL PROP SEARCH

Not an IRC 7602(c) 3rd Party Contact

RESULTS: See Accurint results below

*****Accurint search this date for Hilde Hovnanian showed following:

Address = 1 Dag Hammarskjold Blvd Ste 12 Freehold, NJ 07728
520 Navesink River Road Red Bank, NJ

No bankruptcies listed

No liens/judgments listed

People At Work section:

Skyview Investment Advisors---Partner/Portfolio Mgr

Monmouth Medical Center-----Board Trustees Member

*****No possible properties owned in name of Hilde Hovnanian per Accurint

*****Autos:

2003 Land Rover Range Rover

2006 Porsche Cayenne

*****No watercraft

*****No aircraft

*****No criminal records

REAL PROP SEARCH

RESULTS: Review of www.njactb.org (NJ Tax Assessor website):

Review of all NJ counties lists no properties currently owned in name of Hilde Hovnanian.

Courthouse search will need to be conducted to verify potential property transfers involving TP

REAL PROP SEARCH

RESULTS: RO review of ACRIS (NY Property records) showed a listing of Hilde Hovnanian and Jeffrey Kwit (Party 1) and James Murtha & Alisa Brussel (Party 2) re: 325 E 79TH ST Apt 13D New York, NY 10075. Consideration = \$638,000. RO was unable to print out such record due to "JAVA" issue using ACRIS.

*****Google search for Hilde Hovnanian provided following:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Hilde Jenssen (Hovnanian) is currently a Portfolio Manager at Skagen Funds in Norway

*****NOTE: Review of www.skagenfunds.com website lists "Disclaimer: SKAGEN Funds can not distribute its funds to US residents. Our funds have not been and will not be registered with the US Securities and Exchange Commission. Consequently none of the prospectuses or information on our website may be distributed in or to the USA or any of its territories or possessions or areas subject to its jurisdiction or to or for the benefit of a US person." Another disclaimer on the website lists "This site is not for US residents' viewing" and "Specifically, the funds described on this website are not available for distribution to American citizens or to residents in or taxable to the US."

ACTION DATE: 08/26/2015

CREATE ID: 22033501

Systemic History: ACTION APPROVED

30/200412 NEW ICS CSED FROM: 3/13/2016 TO: 2/13/2023

ACTION DATE: 09/22/2015

SYSTEM DATE: 09/22/2015

CONTACT: OTHER

CREATE ID: 22033529

GENERAL HISTORY

CSED:

The CSED listed of 03/13/2016 for 30-200412 is FALSE.

The correct CSED is based upon an assessment dated 02/13/2013 resulting in a CSED of 02/13/2023.

ACTION DATE: 09/30/2015

CREATE ID: 22033516

Systemic History: INVENTORY ITEM UPDATED - ICS

00000001 Updates: CIP

DUE DATE CHANGED FROM: 10/5/2015 TO 12/31/2015

ACTION DATE: 10/19/2015

SYSTEM DATE: 10/19/2015

CONTACT: OTHER

CREATE ID: 22033516

GENERAL HISTORY

Hovnanian Shant S </SEC/Registrant.asp?CIK=1512640>, et al. - 'SC

15D on 11/5/07 re: Speedys Corp
</SEC/Registrant.asp?CIK=1002520> - EX-99.1

On: Monday, 11/5/07, at 1:13pm ET · Accession #: 1169232-7-4111 · File #: 5-54729

</SEC/File.asp?Number=005-54729>

Top of Form 1

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Bottom of Form 1

<u>As Of</u>	<u>Filer</u>	<u>Filing Agent</u>	<u>For-On-As</u>	<u>Docs:Size</u>	<u>Issuer</u>
11/05/07 </\$/SEC/Filings.asp?AsOf=20071105>	Hovnanian Shant S				
</\$/SEC/Registrant.asp?CIK=1372640>	SC 13D			6:369K	Speedus Corp
</\$/SEC/Registrant.asp?CIK=1002520>	Edgar Ease Svc Bureau/FA				
</\$/SEC/Registrant.asp?CIK=1169232>	Hildie Jenssen Hovnanian </\$/SEC/Name.asp?M=hildie+jenssen+hovnanian>				

General Statement of Beneficial Ownership - Schedule 13D Filing Table of Contents

<u>Document/Exhibit <\1 ></u>	<u>Description</u>	<u>Pages</u>	<u>Size</u>
1: SC 13D </\$/SEC/Filing.asp?D=13Wqv.u4zz>	General Statement of Beneficial Ownership		
	HTML 63K		
2: EX-99.1 <\1>	Description of the Transactions in the Shares of Common Stock That May Be Deeme	HTML 42K	
3: EX-99.2 </\$/SEC/Filing.asp?D=13Wqv.u4zz.c>	Description of Mr. Hovnanian Option Grants	HTML	15K
4: EX-99.3 </\$/SEC/Filing.asp?D=13Wqv.u4zz.b>	Joint Filing Agreement	HTML	9K
5: EX-99.4 </\$/SEC/Filing.asp?D=13Wqv.u4zz.a>	Amended and Restated 1995 Stock Incentive Plan	HTML	114K
6: EX-99.5 </\$/SEC/Filing.asp?D=13Wqv.u4zz.9>	2005 Stock Incentive Plan	HTML	116K

EX-99.1 - Description of the Transactions in the Shares of Common Stock That May Be Deeme

Exhibit 99.1

Transactions in Company Common Stock by Shant S. Hovnanian

Date Share	Ownership Form (Direct or Indirect)	Security	Amount of Shares Bought	Amount of Shares Sold	Approximate Price per
1996 (1)	Indirect (1)	Common Stock	25,388	See Footnote (1)	
1998 (2)	Direct	Common Stock	17,625	\$ 0.0000	

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

6/10/1998	Direct	Common Stock	135,000	\$ 0.7500
6/10/1998	Direct	Common Stock	50,000	\$ 0.9531
9/30/1998 (3)	Indirect (3)	Common Stock	137,500	\$ 0.0000
2000 (4)	Direct	Common Stock	80,000	\$ 0.0100
5/17/2005	Indirect (5)	Common Stock	2,400	\$ 1.5200
5/19/2005	Indirect (5)	Common Stock	3,600	\$ 1.5200
5/20/2005	Indirect (5)	Common Stock	4,000	\$ 1.4700
5/23/2005	Indirect (5)	Common Stock	10,000	\$ 1.4400
9/16/2005	Indirect (5)	Common Stock	6,700	\$ 1.3900
5/31/2007	Indirect (6)	Common Stock	3,900	\$ 0.7900
5/31/2007	Indirect (6)	Common Stock	14,261	\$ 0.8400
6/5/2007	Indirect (6)	Common Stock	10,000	\$ 0.8700
6/6/2007	Indirect (6)	Common Stock	10,000	\$ 0.8900
6/20/2007	Indirect (6)	Common Stock	400	\$ 0.7000
6/21/2007	Indirect (6)	Common Stock	4,134	\$ 0.6900
7/19/2007	Indirect (6)	Common Stock	10,000	\$ 0.6900

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Date Share	Ownership Form (Direct or Indirect)	Security	Amount of Shares Bought	Amount of Shares Sold	Approximate Price per
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Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

7/19/2007	Indirect (6)	Common Stock	10,000	\$ 0.6900
7/19/2007	Indirect (6)	Common Stock	2,300	\$ 0.7000
7/20/2007	Indirect (6)	Common Stock	2,700	\$ 0.7400
10/24/2007	Direct (7)	Common Stock	1,560,000	\$ 0.0000
10/24/2007	Indirect (7)	Common Stock	1,560,000	\$ 0.0000

(1) Acquired by an IRA established for the benefit of Shant S. Hovnanian between 1996 and 2005 at prices ranging from \$0.5500 per share and \$8.0000 per share. (2) Between June of 1998 and 5/17/2005, Shant S. Hovnanian made gifts of 17,625 shares to various individuals. (3) Between 9/30/1998 and 9/30/2006, a total of 137,500 shares were donated as gifts to trusts established for the benefit of Shant S. Hovnanian's minor children for which Mr. Hovnanian, as custodian, has sole voting power. (4) A total of 80,000 shares were sold during early 2000 in connection with the exercise of warrants issued by Shant S. Hovnanian to unaffiliated third parties. (5) Acquired by an IRA established for the benefit of Shant S. Hovnanian. (6) Acquired by a corporation majority-owned by Shant S. Hovnanian. (7) Donated as gifts to the (i) the Vahak W. Hovnanian Asset Trust, (ii) the Paris J. Hovnanian Asset Trust and (iii) the Charentz J. Hovnanian Asset Trust, three irrevocable trusts established for the benefit of Shant S. Hovnanian's minor children.

ACTION DATE: 10/19/2015 SYSTEM DATE: 10/19/2015 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

*****The Shant S. Hovnanian Asset Trust

ESTAB: 11/2007

Open 1041 FR

No returns ever filed

BMFOLI lists following:

[REDACTED] No return filed

[REDACTED] Extension posted

2013 IRPTR:

INTEREST = \$ 19 = UBS Financial/Morgan Stanley Smith Barney Holdings LLC
 DIVIDENDS = \$ 942 = UBS Financial
 STOCKS/BONDS = \$1,113,050 = UBS Financial/Morgan Stanley Smith Barney Holdings LLC
 COST/BASIS = \$ 971,848

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

2014 IRPTR:

INTEREST = \$ 4 = Morgan Stanley Smith Barney Holdings LLC

PROCEEDS = \$3868 = Morgan Stanley Smith Barney Holdings LLC

COST/BASIS = \$7694

*****Pachava Asset Trust

ESTAB: 12/2011

Open 1041 FR

BMFOLI lists following:

[REDACTED] Filed

[REDACTED] Filed

*****No IRPTR info available for any tax year

ACTION DATE: 11/30/2015

CREATE ID: 22033516

Systemic History: NEW MODULE - ICS

ICS ONLY DEL RET NOTICE - 30/201012

BAL AMT: \$0.00 22033529

ACTION DATE: 11/30/2015

CREATE ID: 22033516

Systemic History: NEW MODULE - ICS

ICS ONLY DEL RET NOTICE - 30/201112

BAL AMT: \$0.00 22033529

ACTION DATE: 11/30/2015

CREATE ID: 22033516

Systemic History: NEW MODULE - ICS

ICS ONLY DEL RET NOTICE - 30/201212

BAL AMT: \$0.00 22033529

ACTION DATE: 11/30/2015

CREATE ID: 22033516

Systemic History: NEW MODULE - ICS

ICS ONLY DEL RET NOTICE - 30/201312

BAL AMT: \$0.00 22033529

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 11/30/2015

CREATE ID: 22033516

Systemic History: NEW MODULE - ICS

ICS ONLY DEL RET NOTICE - 30/201412
BAL AMT: \$0.00 22033529

ACTION DATE: 12/07/2015 SYSTEM DATE: 12/07/2015 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

*****RO is going on extended use or lose annual leave from 12/8/15 thru 12/29/15. All case actions/notifications will be addressed upon return.

ACTION DATE: 12/07/2015

CREATE ID: 22033516

Systemic History: INVENTORY ITEM UPDATED - ICS

00000001 Updates: CIP
DUE DATE CHANGED FROM: 12/31/2015 TO 7/29/2016

ACTION DATE: 12/11/2015 SYSTEM DATE: 12/11/2015 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

AL 12/14/2015 - 01/11/2016

ACTION DATE: 12/30/2015 SYSTEM DATE: 12/30/2015 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO3516 reviewed case for any updates as this RO just returned from extended use or lose leave. RO noted no recent updates.

ACTION DATE: 01/20/2016 SYSTEM DATE: 01/20/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO prepared NJDMV/DOL search requests and e-mailed same to Grp Sec for processing

POA: Followup on DMV/DOL on 2/23/16 if NR

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529 ICS HISTORY TRANSCRIPT HISTORY INFORMATION

Name: SHANT HOVNANIAN	TIN: [REDACTED]
-----------------------	-----------------

ACTION DATE: 01/22/2016 SYSTEM DATE: 01/22/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Notification of a 03/13/2016 CSED in 30-200412 is FALSE. The correct CSED is 02/13/2023.

ACTION DATE: 02/09/2016 SYSTEM DATE: 02/09/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO reviewed IDRS IRPTR to verify if 30-201512 IRPTR available for any new levy sources. As of this date, no 2015 IRPTR info available

POA: Followup on DMV/DOL on 2/23/16 if NR

ACTION DATE: 02/24/2016 SYSTEM DATE: 02/24/2016 CONTACT: OTHER CREATE ID: 22033516

REAL PROP SEARCH

GENERAL HISTORY

REAL PROP SEARCH

RESULTS: RO researched www.njactb.org (NJ Tax Assessor website) to verify if any additional real property (other than 520 Navesink River Rd Red Bank, NJ) listed in name of PACHAVA ASSET TRUST. No additional real property noted in name of PACHAVA ASSET TRUST for any NJ county.

*****Again, PACHAVA ASSET TRUST is listed as current owner at 520 Navesink River Rd Red Bank, NJ (Monmouth County).

RO reviewed IDRS IRPTR to verify if 30-201512 IRPTR available for any new levy sources. As of this date, no 2015 IRPTR info available

*****Grp Sec is still working on DMV/DOL requests for Collection Grp

ACTION DATE: 02/24/2016 SYSTEM DATE: 02/24/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO completed SEC research on TPs company Speedus on SEC public search:

<http://www.sec.gov/edgar/searchedgar/companysearch.html>

*****Results show no recent filings with SEC since 2011

*****Results show that Shant Hovnanian (TP) as Chairman of the Board of Directors, President and CEO of Speedus (address listed as 1 Dag Hammarskjold Blvd, Freehold, NJ 07728) voluntarily filed a Form 15 with the SEC on 2/16/2011 which suspends SEC Reporting Obligations.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

*****Latest Form 10-K filed with SEC is from 12/31/2009 which lists common stock value = \$.01/share. Form 10-K also lists that Speedus operates primarily through its two majority owned subsidiaries: Zargis Medical Corp and Density Dynamics Corp, both of which appear to be medical device companies. It also lists that Shant Hovnanian, Vahak S Hovnanian, and trusts controlled by members of the Hovnanian family in the aggregate own approximately 41% of the outstanding Common Stock as of 12/31/2009.

*****It also lists executive compensation for Shant Hovnanian (TP) as follows:

NAME:	POSITION:	YEAR:	SALARY:	ALL OTHER COMPENSATION:	TOTAL:
SHANT HOVNANIAN	CEO	2007	\$275,000	\$171,526	\$446,526
SHANT HOVNANIAN	CEO	2008	\$275,000	\$ 75,162	\$350,162
SHANT HOVNANIAN	CEO	2009	\$126,000	\$ 0	\$126,000

ACTION DATE: 02/24/2016 SYSTEM DATE: 02/24/2016 CONTACT: OTHER CREATE ID: 22033516

REAL PROP SEARCH
GENERAL HISTORY

REAL PROP SEARCH
RESULTS:

RO researched ACRIS (NYC Dept of Finance--Office of the City Register) and noted NO real property held in name of PACHAVA or PACHAVA ASSET TRUST.

RO researched ACRIS (NYC Dept of Finance--Office of the City Register) and noted NO real property ownership for TP Shant Hovnanian

RO researched ACRIS (NYC Dept of Finance--Office of the City Register) and noted NO real property held
in name of Speedus Corp (TPs business)

RO researched ACRIS (NYC Dept of Finance--Office of the City Register) and noted NO real property held
in name of Zargis Medical Corp (subsidiary of TPs business Speedus)

RO researched ACRIS (NYC Dept of Finance--Office of the City Register) and noted NO real property held
in name of Density Dynamics Corp (subsidiary of TPs business Speedus)

ACTION DATE: 02/24/2016 SYSTEM DATE: 02/24/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO completed updated internet search for TP in an attempt to locate any real property held in TPs name which may be outside of NJ as TP/TPs family members are heavily involved in real estate/home building. RO noted a connection to TP and Billings, MT (no real property in particular). RO attempted to access Yellowstone County Montana recorders office but it is fee based service and so RO was not able to view any property records online. As a result, RO issued Outgoing OI for Montana property records search.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 02/24/2016

CREATE ID: 22033516

Systemic History: NEW MODULE - ICS

OUTGOING OI 00000002 - OTHER - SYSTEMIC ASSIGN to Area 26 using zip code 59107

ACTION DATE: 02/25/2016 SYSTEM DATE: 02/25/2016 CONTACT: FIELD CREATE ID: 22033516

REAL PROP SEARCH
GENERAL HISTORY

RO3516 conducted drive-by of TPs confirmed residence, 520 Navesink River Road Red Bank, NJ to establish an approximate valuation on the property for upcoming potential suit as TP has transferred the property into the name of Pachava Asset Trust.

Property is a well maintained mansion on multiple acres & is located on a very valuable piece of property and located across the street from Navesink Country Club & Golf Course. Residence is a large waterfront property on multiple acres looking out on the river. RO would estimate FMV = \$5,000,000--\$7,000,000 range based on neighboring homes. Residents on this same street include Jon Bon Jovi.

*****RO noted that a neighboring property (536 Navesink River Road) is currently up for sale and so RO researched same on www.realtor.com to verify the listing price. Listing price = \$6,500,000. Agent = Karen Murphy at [REDACTED] 0.

RO contacted listing agent Karen Murphy and spoke with her directly. RO inquired about a valuation range for the property at 520 Navesink River Rd based on comps in the area. Ms Murphy advised that (2) recent sales along the river were for \$5,400,000 & \$5,500,000 which has really brought down the value of the properties in the area. Ms Murphy advised that her current listing at 536 Navesink River Rd is up for sale at \$6,500,000 but all offers have been in the \$5,000,000--\$5,500,000 range. She advised that a private sale for 2 acres was for \$2,200,000 back in 2015. Ms Murphy advised that she was not comfortable with providing a valuation range as she has never seen the inside of the residence. She advised again that her current listing at \$6,500,000 has every available newly upgraded option on interior/exterior as well & that 520 Navesink River Road may not have the same quality of finishes/features.

REAL PROP SEARCH

RESULTS: RO visited Tax Collector's Office this date in an attempt to verify who is paying the property taxes on this property. Tax Collector Judy Vassallo advised RO that property is held in name of Pachava Asset Trust and that the property has a long history of appeals and tax sales for unpaid property taxes from 2010 thru present which eventually get redeemed. Tax Collector advised that the lienholder is MTAG AS CUSTODIAN FOR ALTERNA FUNDING II LLC @ PO BOX 54967 New Orleans, LA 70154 and that latest tax sale for \$72,837.88 was on 12/30/2014 as purchased by the same lienholder. Taxes on the property for 2015 totaled = \$92,864.74 and same lienholder made all payments in 2015 as well. Tax Collector records indicate that last payment made possibly from the property owner appears to be on 12/29/14 via Morgan Stanley account.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

*****RO reviewed property on www.zillow.com to secure an approximate valuation and noted that zillow lists the valuation on 520 Navesink River Rd at \$4,982,295 with property having 9,008 sq ft and located on 2.08 acres.

ACTION DATE: 02/25/2016

CREATE ID: 22033516

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
MORGAN STANLEY & CO LLC
1585 BROADWAY AVENUE
NEW YORK, NY 10036

ACTION DATE: 02/26/2016 SYSTEM DATE: 02/26/2016 CONTACT: OTHER CREATE ID: 26114701

GENERAL HISTORY

BA/GM: GS 12 who covers Yellowstone County is at 24% higher graded. Will hold OI until time on higher graded work allows assignment.

ACTION DATE: 02/29/2016 SYSTEM DATE: 02/29/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO recd ICS Notification that case accessed on ICS. RO review shows that GM in Montana is holding OI for assignment to RO that covers Yellowstone County once their inventory level allows assignment. RO will monitor case for OI assignment.

ACTION DATE: 03/16/2016

CREATE ID: 22033516

Systemic History: INVENTORY ITEM UPDATED - ICS

00000002 Updates: OI
DUE DATE CHANGED FROM: 4/11/2016 TO 5/31/2016

ACTION DATE: 04/13/2016 SYSTEM DATE: 04/13/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

No change in case status.

ACTION DATE: 05/04/2016

CREATE ID: 26114701

Systemic History: ASSIGNMENT - ICS

REASSIGN CIP/OI 00000002 TO: ASGMT # 26114737 EMPLOYEE NAME SANDRA J WELCH

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 05/04/2016 SYSTEM DATE: 05/04/2016 CONTACT: OTHER CREATE ID: 26114737

GENERAL HISTORY

Received OI for real property research for Yellowstone County MT.

Pull MT.GIS for quick look.

Nothing with Hovnanian or Pachava listed.

Pull names listed on the 8/7/2015 for possible real property. Nothing listed with MT.GIS.

Will go and check at county.

ACTION DATE: 05/04/2016 SYSTEM DATE: 05/04/2016 CONTACT: FIELD CREATE ID: 26114737

REAL PROP SEARCH

REAL PROP SEARCH

RESULTS: Field call to Yellowstone County MT Clerk & Recorder's office.

No record of Hovnanian

No record of Pachava

No record of any of the entities on the 8/7/2015 list.

ACTION DATE: 05/04/2016

CREATE ID: 26114737

Systemic History: INVENTORY ITEM CLOSED - ICS

OI - ACTION ACCEPTED

00000002

ACTION DATE: 05/04/2016 SYSTEM DATE: 05/04/2016 CONTACT: OTHER CREATE ID: 26114737

GENERAL HISTORY

Closing OI.

No record of TP or related entities in Yellowstone County MT.

ACTION DATE: 05/16/2016 SYSTEM DATE: 05/16/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

*****OI review:

RO reviewed results of OI in Montana. No real property owned in TPs name/none owned in name of TPs known business ventures.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 05/16/2016 SYSTEM DATE: 05/16/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO sent followup e-mail to Grp Sec re: status of DMV/DOL

POA: Followup on 6/3/16 if NR

ACTION DATE: 06/03/2016 SYSTEM DATE: 06/03/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO sent followup e-mail to Grp Sec re: status of DMV/DOL

POA: Followup on 7/5/16 if NR

ACTION DATE: 06/13/2016 SYSTEM DATE: 06/13/2016 CONTACT: OTHER CREATE ID: 22033516

DMV SEARCH

GENERAL HISTORY

DMV SEARCH

RESULTS: NJDMV search showed following for SHANT HOVNANIAN:

YEAR:	MAKE:	MODEL:	EXP.DATE
2002	SHO	NOT LISTED	03/2003

ACTION DATE: 06/13/2016 SYSTEM DATE: 06/13/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

STATE EMPL SEARCH

STATE EMPL SEARCH

RESULTS: NJDOL search showed following:

No reported wages in 2015/2016

ACTION DATE: 07/12/2016 SYSTEM DATE: 07/12/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Priority work remains.

ACTION DATE: 07/22/2016

CREATE ID: 22033516

Systemic History: INVENTORY ITEM UPDATED - ICS

00000001 Updates: CIP

DUE DATE CHANGED FROM: 7/29/2016 TO 12/30/2016

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 08/05/2016 SYSTEM DATE: 08/05/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO is going on annual leave from 08/08/2016 thru 08/12/2016 and so all case actions will resume after RO return.

ACTION DATE: 08/17/2016 SYSTEM DATE: 08/17/2016 CONTACT: OTHER CREATE ID: 22033516

GENERAL HISTORY

RO was selected for detail assignment and so RO closed developmental GS-13 CIP accordingly. GR3516

ACTION DATE: 08/17/2016

CREATE ID: 22033516

Systemic History: INVENTORY ITEM CLOSED - ICS

CIP - ASSIGNED TO DETAIL 00000001

ACTION DATE: 08/18/2016 SYSTEM DATE: 08/18/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Received RO 3516's case file.

ACTION DATE: 09/19/2016 SYSTEM DATE: 09/19/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

No changes.

ACTION DATE: 10/05/2016

CREATE ID: 00000000

Systemic History: MODULE(S) UPDATED - ICS

THIS CASE WAS PART OF A BATCH GROUP TYPE RE-ORG ON 10/05/2016. THE ASSIGNMENT NUMBER CHANGED FROM 261147 TO 261047.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 10/06/2016

CREATE ID: 22033529

Systemic History: FORMS/CORRESPONDENCE

LETTER 3174 DATED 10/06/2016 GENERATED TO:

SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD, NJ 07728-5221998

INCLUDED MODS:

30/200212 30/200312 30/200412 30/200712

AMOUNT OWED BY: 10/21/2016

POA COPY AND LETTER 937 GENERATED FOR:

WILLIAM READ RANKIN

ACTION DATE: 10/06/2016 SYSTEM DATE: 10/06/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

L3174 mailed to TP at the master file address and at the 520 Navesink Rd, Red Bank, NJ address w/
Pub 1 enclosed. Copy to POA.

ACTION DATE: 10/06/2016

CREATE ID: 22033529

Systemic History: FORMS/CORRESPONDENCE

FORM 4759 PREPARED, ADDRESS(ES) USED:

SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA
FREEHOLD NJ 077285221998

ACTION DATE: 10/06/2016

CREATE ID: 22033529

Systemic History: FORMS/CORRESPONDENCE

FORM 4759 PREPARED, ADDRESS(ES) USED:

SHANT HOVNANIAN
520 NAVESINK RIVER ROAD
RED BANK NJ 077010000000

ACTION DATE: 10/06/2016

CREATE ID: 22033529

Systemic History: FORMS/CORRESPONDENCE

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

FORM 4759 PREPARED, ADDRESS(ES) USED:

SHANT HOVNANIAN
35 N MOORE STREET LOFT 6B
NEW YORK NY 100130000000

ACTION DATE: 10/06/2016 SYSTEM DATE: 10/06/2016 CONTACT: OTHER CREATE ID: 22033529

ACCURINT

ACCURINT

RESULTS: Reviewed ACCURINT

No real property.

Current address is listed as the master file address.

Recent prior addresses are:

520 Navesink River Rd, Red Bank, NJ 07701

167 E 61st Street, New York, NY 10065
Owned by Mia & Rose Carbonell

39 Moore St, Apt 6b, New York, NY 10013
Owned by David K Lakhdar

No currently registered NY motor vehicles.

ACTION DATE: 10/06/2016

CREATE ID: 22033529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: SHANT HOVNANIAN
167 E 61ST STREET
NEW YORK NY 10065-8128

ACTION DATE: 10/06/2016

CREATE ID: 22033529

Systemic History: FORMS/CORRESPONDENCE

FORM 4759 PREPARED, ADDRESS(ES) USED:

SHANT HOVNANIAN
167 E 61ST STREET
NEW YORK NY 100658128

ACTION DATE: 10/06/2016 SYSTEM DATE: 10/06/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

The taxpayer's father, and business partner in several entities, Vahakin Hovnanian, SSN [REDACTED] 43, died 08/31/2015 at age 83. Source: Numerous Obituaries available via the internet.

ACTION DATE: 10/06/2016 SYSTEM DATE: 10/06/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

RO began a review of Shant Hovnanian's known businesses to ascertain if any have current activity. RO will read into this history once this review is completed.

ACTION DATE: 10/07/2016 SYSTEM DATE: 10/07/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Continued research.

ACTION DATE: 10/11/2016 SYSTEM DATE: 10/11/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Continued business research.

ACTION DATE: 10/12/2016 SYSTEM DATE: 10/12/2016 CONTACT: OTHER CREATE ID: 22033529

PERSONAL PROP SEARCH
RETURN REVIEW
BMF/IMF ON LINE
ACCURINT
IRPTR

Completed review of known TP related business entities as follows:

Hovnanian Business Entities:

RO began a review of Shant Hovnanian's known businesses to ascertain if any have current activity.

Hovstor Inc, EIN [REDACTED] 8994

12 Dag Hammarskjöld Blvd

Freehold, NJ 07728

This entity maintained a bank account at UBS.

This entity paid the taxpayer's 2007 Form 1040 taxes via a check from UBS dated 10/15/2008.

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN: [REDACTED]**

Form 1120 FR. LRF = 02-200812. 1120S

2008 Officers:

Shant Hovnanian, SSN [REDACTED]

Vahak S. Hovnanian, SSN [REDACTED] Return Info: 8443, 50% (DECEASED)

Real Property:

This entity appears to have owned a "Storage Facility" at 710 Casino Drive, Howell, Monmouth County, New Jersey.

IRP:

Last IRP was 2009.

A small amount of rental income. Likely from the 710 Casino Drive property.

2009 & 2008 reflects that this entity had maintained an interest bearing account at JP Morgan Chase in those years.

Accurant:

No real property.

the 710 Casino Drive property is reportedly owned by VEC Realty LLC. Indications are that Hovstor Inc leased the property.

Conclusion:

Research into the property at 710 Casino Drive, Howell, Monmouth County, New Jersey is necessary.

International Strategic Partners LLC, EIN [REDACTED]
12 Dag Hammarskjold Blvd
Freehold, NJ 07728

Form 1065 FR. LRF = 06-200812. 1120S

IRP:

Last IRP was 2009.

This entity maintained investments and accounts through UBS & JP Morgan Chase Bank.

The liabilities in question resulted, in part, from a tax court case involving this entity.
Docket #027890-07,

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN: [REDACTED] 1**

2008 Members:
Shant Hovnanian, 93.82025%

Horizon Capital Holdings Corp, EIN [REDACTED] 1.81913%
C/O Lance Valdez Associates PC
375 Park Avenue, Suite 3707
New York, NY 10152

International Capital Partners LP, Foreign Entity, 4.3061%
South Church Street
George Town Grand Cayman
Cayman Islands
CJ

An entity named Intercontinental Capital Partners LTD w/ EIN [REDACTED] was located in the Cayman Islands. No tax returns have been filed by this entity.

Accurint = Negative.

Conclusion:
This entity is believed to have been a part of the tax avoidance scheme that resulted in the open liabilities.

Horizon Capital Holdings Corp, EIN [REDACTED]
C/O HCS Services LLC
PO Box 3189
Palm Beach, FL 33480-1389-894

1120 FR. LRF = 200712
2007 Sole Officer:
Lance O. Valdez, SSN [REDACTED] 3, 100%
Lance O. Valdez was the promoter who established Hovnanian's tax shelters. Valdez has reportedly left the United States.

Accurint = Negative.

K1:
K1s from International Strategic Partners LLC in 2006, 2007 and 2008.

Conclusions:
This entity was part of the taxpayer's tax shelter wherein foreign losses were claimed without basis.

Intercontinental Capital Partners LTD, EIN [REDACTED]
c/o Walkers SPV Limited
Walker House Mary St PO Box 908
Grand Cayman KY1 9002

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Cayman Islands

USA Address:

Intercontinental Capital Partners LTD, EIN [REDACTED]
1270 Solider Field Road
Boston, MA 02135

No EIN was located for International Capital Partners LP. Only Intercontinental Capital Partners LTD was located.

No open FR. No returns ever filed.

IRP:

This entity receives K1's from Intercontinental Capital Partners, LP, EIN [REDACTED] through 2015.

Bank in 2008 = Sovereign Bank

K1 from to International Strategic Partners LLC in 2006. This establishes a connection to Shan Hovnanian.

Conclusions:

This entity appears to be associated with a larger entity named Intercontinental Real Estate Corporation.

Intercontinental Real Estate Corp, EIN [REDACTED]

Shant Hovnanian does not appear to have a direct investment interest.

Intercontinental Capital Partners LP, EIN [REDACTED]
Leon A. Palandjian MBR
1270 Solider Field Road
Boston, MA 02135

Open 1065 FR. LRF = [REDACTED]

Reviewed 06-201512 via Mef. Shant Hovnanian is not currently an owner.

Conclusion:

TP ownership not located.

Intercontinental Real Estate Corp, EIN [REDACTED]

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

1270 Solider Field Road
Boston, MA 02135

Open 1120 FR. LRF = 02-201512.

02-201512 Mef:

Members:

Peter Palandjian, SSN [REDACTED] (51%)
Intercontinental Holdings LLC, EIN [REDACTED] (49%)

Peter Palandjian is the Sole Member of Intercontinental Holdings LLC.

Conclusion:

TP ownership not located.

It appears as if Intercontinental Capital Partners LTD maintained an interest in International Strategic Partners LLC along w/ Shant Hovnanian. However, it does not appear as of Shant Hovnanian held an interest in the Intercontinental entities.

Rovakat LLC, EIN [REDACTED]
1 Dag Hammarskjold Blvd
Freehold, NJ 07728

Consulting.

The liabilities in question resulted , in part, from a tax court case involving this entity.
Docket #003251-09

1065 FR. LRF = 06-200812.

Rovakat was formed by International Capital Partners LP and International Strategic Partners LLC on 06/06/2002. Part of Hovnanian's tax shelter scheme.

2008 Members:

International Strategic Partners LLC, EIN [REDACTED] 74.523%
International Capital Partners LP, Foreign Entity, 2.548%
Shant Hovnanian, 22.929%

IRP:

2015 IRP shows a Form 1099-C, (Cancellation of debt), in the amount of \$1,097 reported by Chase Bank USA. This pertains to an unpaid credit card bill.

Earlier IRP data reflects that this entity had maintained investments with Deutsche Bank and JP Morgan Chase Bank.

Accurint:

NO property ownership located.

Conclusions:

This entity was part of the taxpayer's tax shelter wherein foreign losses were claimed without basis.

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Sunshower LLC, EIN Unknown (No file)
Shant Hovnanian created Sunshower LLC on behalf of Rovakat .
Delaware LLC
Disregarded entity for tax purposes.
Speedus transferred \$2 million to Sunshower in 2004, which played a roll in Hovnanian's tax shelter.
Source: Tax Court documents.
Accurant:
There are a few companies around the country with this name. However, none of them appear to be related to Shant Hovnanian.

Conclusions:
None.

SpeedusNY COM LP, EIN [REDACTED] 1
Hovnanian Shant Gen PTR
1 Dag Hammarskjold Blvd
Freehold, NJ 07728

This entity maintains employees through 01-201606 and is in employment tax filing compliance. A small amount of FTDs are present in 01-201609.

A review of the recently filed Forms 941s reviewed via Mef reflects that this entity maintains one employee.

Form 1065 FR, but no Form 1065 returns have been filed since 06-200412. Requested ESTAB.

IRP:

2015 IRP reflects activity. Income from the following in 2015:

- Sperling & Slater PC, NEC
55 W Monroe St
Chicago, IL 60603

- Interactive Brokers LLC, Multiple 1099-B activity
8 Greenwich Office Park
Greenwich, CT 06831

- Morgan Stanley Smith Barney Holdings LLC, 1099-B Activity
One New York Plaza, 8th Floor
New York, NY 10004

- ProShares UltraShort Bloomberg, K1
7501 Wisconsin Ave
Bethesda, MD 20814

ProShares UltraShort Bloomberg, EIN [REDACTED]
1065 FR. LRF = 06-201512.

This entity is one of 41,441 investment Members. A system error prevented RO from confirming the amount of this investment. It is noted that Shan Hovnanian's SSN did not come up as an investor.

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Strangely, 2014 IRP is negative and 2013 is similar to 2015. SpeedusNY COM LP had once been in the field for collection of an 01-200403 liability. However, this matter was appealed and abated based upon the flow through income being assessed against Shant Hovnanian associated with the 1040 audits.

ACCURINT:

Numerous State of NY Tax Liens are recorded.

This company apparently also traded under the name Cellular Vision.

Executives:

Shant Hovnanian, Chairman & Christophe Vizas, CEO.

Conclusions:

This entity shows recent investment activity. Additional investigation is necessary.

Speedus Corporation & Subsidiaries, EIN [REDACTED]
9 Desbrosses St, RM 402
New York, NY 10013

This entity had been publically traded. However, POA advised that the investor base fell below 500 shares resulting in no SEC filings after that. POA indicated that this entity had been involved with high tech products. POA believed that the entity survived, but advised that TP received no real income from the entity.

The last public quote for Speedus Corp was 3 Cents per share.

Form 1120 FR, LRF = 200512. ESTAB requested.

2015 IRP:

Interest from Search Mezzanine Investors LLC, [REDACTED]

Search Mezzanine Investors LLC, [REDACTED]
1140 Avenue of the Americas, 9th Floor
New York, NY 10036

Speedus Corporation holds a 4.2780% interest valued at approximately \$50k.

Accurint:

Executive = Shant Hovnanian.

No assets indicates.

Subsidiaries:

F & B Gudtfood Restaurant, Inc., [REDACTED]
140 58th Street, Suite 7E
Brooklyn, NY 11220

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

No activity since 2008.

Internet research indicates that F & B Gudtfood Restaurant is closed.
F & B Gudtfood Holding, Inc, EIN [REDACTED]
9 Desbrosses St, RM 402
New York, NY 10013

No activity since 2009.

Cellularvision Capital Corporation, EIN [REDACTED]
C/O Speedus Corp.
9 Desbrosses St, RM 402
New York, NY 10013

No recent activity.

Also traded under the name Hye Crest Management.

Hi-Fy Corporation, [REDACTED]
9 Desbrosses St, RM 402
New York, NY 10013

No recent activity.

F & B Gudtfood Franchis Corp, [REDACTED]
150 E 52nd Street
New York, NY 10022

No recent activity.

Conclusions:
Indications are that this entity and its subsidiaries are no longer operating. Research into Search Mezzanine Investors LLC provide some recent information.

Hovsat Inc, EIN [REDACTED]
Dag Hammarskjold Blvd, Suite 12
Freehold, NJ 07728

Form 1120 FR. LRF = 02/200812.

2008 Officers:
Vahak S. Hovnanian, SSN: [REDACTED] (DECEASED)
Paris Hovnanian, SSN: [REDACTED] (TP's mother)
Shant Hovnanian, SSN [REDACTED]
Nina Hovnanian, SSN [REDACTED] (Shant's ex-wife)

Business activity = Cable Installation & Cable Transmission.

100% ownership of Adelphia Water Company Inc, EIN [REDACTED]

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HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

IRP = Negative.

Accurint:

TP's father is listed as the President.
AKA Grandview Cable Company.

Phone # (732) 462-3006 is disconnected. BBB reflects the company is OOB.

Conclusions:

No recent activity. Likely OOB.

Adelphia Water Company Inc, EIN [REDACTED]
572 Wyckoff Rd
Freehold, NJ 07728

1120S FR. LRF = 02-199912.

Business Activity = Public Utility / Water Distribution.

Real estate taxes paid in 1999.

1999 Officers:

Vahak S. Hovnanian, SSN: [REDACTED] 20%, (DECEASED)
Shant Hovnanian, SSN [REDACTED], 25%
Nina Hovnanian, SSN [REDACTED] 25%, (Shant's ex-wife)
Paris Hovnanian, SSN: [REDACTED] 30%, (TP's mother)

Internet research found a phone number for Adelphia Water & Sewer Company @
[REDACTED] DISCONNECTED.

IRP:

2010 is the only IRP available. This reflects a real estate sale for the property at 572 Wychoff Mills Road, Freehold, New Jersey.

Accurint:

Reflects possible property ownership at Wyckoff Mills Rd.

Conclusion:

No recent activity, likely OOB. Look into the real property sale.

Adelphia Sewer Company Inc, EIN [REDACTED]
572 Wyckoff Rd
Freehold, NJ 07728
1120S FR. LRF = 02-199912.
Business Activity = Public Utility / Sewer Services.

Real estate taxes paid in 1999. (Same property as Adelphia Water Company?)

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]**1999 Officers:**

Vahak S. Hovnanian, SSN: [REDACTED], 20%, (DECEASED)
Shant Hovnanian, SSN: [REDACTED], 25%
Nina Hovnanian, SSN: [REDACTED] 6, 25%, (Shant's ex-wife)
Paris Hovnanian, SSN: [REDACTED] 30%, (TP's mother)

IRP:

2007 bank account w/ JPMorgan Chase Bank

Accurint:

No recent activity.

Reflects possible real property ownership at Wyckoff Mills Rd.

Conclusion:

No recent activity, likely OOB. Real property search.

32 East Corporation, EIN [REDACTED]
12 Dag Hammarskjold Blvd
Freehold, NJ 07728
1120s FR. LRF = 02-200912.

\$622 liability is due for 02-200912. Closed via TC 530

Business Activity = Senior Housing / Rental Apartments.

Small income from an associated entity named Tinton Falls Senior Housing LP, EIN [REDACTED].

The address of the rental property is not provided by the 1120 returns.

2009 Officers:

Vahak S. Hovnanian, SSN: [REDACTED], 100%, (DECEASED)

IRP:

Rents from Tinton Falls Senior Housing LP are reflected through 2014.

Accurint:

State Tax Liens are recorded.

No property ownership.

Conclusions:

It appears as if this entity owns real property that is rented through Tinton Falls Senior Housing LP. Additional research is required.

This entity was owned by TP's father, who is now deceased. Is TP the heir?

Tinton Falls Senior Housing LP, EIN [REDACTED]
Dag Hammarskjold Blvd, Suite 12
Freehold, NJ 07728

This appears to be an active business entity with open Income and Employment Tax filing requirements.

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Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Forms 941 are filed through 01-201606 and FTDs are present in 01-201609. RO pulled the 01-201606 return via Mef to find that this entity has 2 employees.

Last Form 1065 filed was 06-201412. Reviewed via Mef.

This entity pays real estate taxes. Perhaps it holds the real property?

Business address: 2500 Shafto Road. (Perhaps this is the property address.

The rental income is reported through this entity.

IRP:

IRP documents through 2015 reflects rental income from governmental housing authorities and a banking relationship with BOA.

Accurant:

UCC in favor of New Jersey Housing and Mortgage Finance Agency.

No property listed.

2014 Partners:

32 East Corporation, EIN [REDACTED] .01%

LN Realty Inc, EIN [REDACTED] .01%

209 West Jackson, Suite 200
Chicago, IL 60606

ZJL Housing Inc, EIN [REDACTED] 99.98%

209 West Jackson, Suite 200
Chicago, IL 60606

Conclusions:

This entity is associated with the real property rental business of 32 East Corporation.

CH Search pending.

LN Realty Inc, EIN [REDACTED]
209 West Jackson, Suite 200
Chicago, IL 60606

Subsidiary of General Electric Corp, EIN [REDACTED]

Conclusion:

TP relationship is unlikely.

ZJL Housing Inc, EIN [REDACTED]
209 West Jackson, Suite 200
Chicago, IL 60606

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Subsidiary of General Electric Corp, EIN [REDACTED]

Conclusion:

TP relationship is unlikely.

MBC-Myrtle Beach LLC, EIN [REDACTED]

Haskell MacDonald T Member

455 S Legacy Trail E-106

St Augustine, FL 32092

This entity was a "Theme Restaurant".

Closed FR. Last 10565 filed was 06-200712

International Strategic Partners LLC was 1 of 19 Members.

2007 was a final return. Showing no assets by years end. Indications are that this business is OOB.

IRP = Negative.

Accurint = Negative.

Conclusions:

Indications are that this entity is OOB.

Hovnanian Realty Inc, EIN [REDACTED]

12 Dag Hammarskjold Blvd

Freehold, NJ 07728

IRP = Negative

Open 1120 FR., LRF = 02-200912..Incorrectly processed by the Service as a 02-201012.

Accurint: An old law suit is listed from 1995. Hovnanian Realty was a defendant. No property listed.

2009 Officers:

Shant Hovnanian, 50%

Vahak S. Hovnanian, SSN: [REDACTED] 50% (DECESAED)

The 2009 Form 1120S indicated that the business was inactive.

Conclusions:

Likely OOB

Music Motions Inc, EIN [REDACTED]

12 Dag Hammarskjold Blvd

Freehold, NJ 07728

Filing Requirement = 1120

LRF = 02-200912

02-200912 has a balance due of \$1,892 was closed out via TC 530 on 09/14/2013.

Type of Business = Video Production.

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

No assets listed on [REDACTED]

2009 Officers
Vahak S. Hovnanian, SSN: [REDACTED] 60% (DECESAED)

Shant Hovnanian, 20%

Thomas Hayes, SSN [REDACTED] 20%
21 East 73rd Street, Apt 10HG
New York, NY 10021

IRP:
Negative

Accurint:
NYC Tax Lien.

Corporate Status = Inactive.

Conclusions:
Likely OOB

Rockers Inc, EIN [REDACTED]
12 Dag Hammarskjold Blvd
Freehold, NJ 07728

Open 1120 FR. LRF = 02-200912.

02-200912 had a balance due of \$2,521, closed via TC 530 on 09/14/2013.

IRP = Negative.

Construction business. 2009 shows the entity to be inactive w/ no assets listed.

Accurint = Negative.

2009 Officers:
Vahak S. Hovnanian, [REDACTED] 25% (DECESAED)
Shant Hovnanian, 25%
Nina Hovnanian, [REDACTED] 25% (Shant's ex-wife)

Conclusions:
Likely OOB

Hovsons Inc, EIN [REDACTED]

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

4000 Route 66
Tinton Falls, NJ 07753

This entity owns the real property at 600 Navesink River Road, Red Bank / Middletown, New Jersey.

Open 1120S FR.

LRP = 02-201512.

Reviewed Forms 1120S via Mef. The taxpayer has no interest in this entity.

100% ownership is held by Hirair Hovnanian, [REDACTED] 2. Reviewed available returns on Mef back to 2007 and the ownership is unchanged.

Conclusions:
Not TP related.

Hovbilt Inc, EIN [REDACTED]
Dag Hammarskjold Blvd, Suite 12
Freehold, NJ 07728

Type of Business: Real Estate Development.

Bankruptcy:
This entity has several large IRS liabilities in status 72 based upon a Chapter 11 bankruptcy filed 09/17/2013. Docket #13-30341 filed in NJ.

A plan was confirmed 11/10/2014. The IRS is currently pursuing objections through DOJ attorney Olga Tobin, [REDACTED]

A review of the bankruptcy files available via PACER indicates that this entity maintains bank accounts at Investors Bank and TD Bank.

The Bankruptcy Schedules indicates that this entity had owned real property in Jackson Township, Ocean County, New Jersey AND Tinton Falls Borough, Monmouth County, New Jersey.

The Service maintains open liabilities for 01-201212, 02-200312, 02-200412, 02-200512, 02-201412 and 10-201212 in excess of \$3 million.

Accurint:
Corporation is in bankruptcy.
Numerous liens & judgments are noted.
Real property ownership is noted.

Ownership:

2008 1120:

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Vahak Hovnanian, SSN [REDACTED] 3, (Father, Deceased)
Paris Hovnanian, SSN [REDACTED] (Mother)
Shant Hovnanian, SSN [REDACTED] (TP)
Nina Hovnanian, SSN [REDACTED] (TP's Ex-Wife)
V.S. Hovnanian Group, [REDACTED]

02-200912, 201012, 201112, 201212 & 201412 are not presently available. ESRAB requested, but not received. 02-201312 has not been filed. 02-201512 is available via Mef.

2015 1120:

VS Hovnanian Management LLC, [REDACTED] (100% of voting stock).

Bankruptcy Petition:

Shant Hovnanian was the Officer who signed the Chapter 13 Bankruptcy petition.

The bankruptcy petition indicates that 99.5% of common stock is owned by V.S. Hovnanian Group.

Officers When Bankruptcy filed 09/17/2013

Antranik Sarkes, Vice President
1 Dag Hammerskjold Blvd
Freehold, NJ 07728

Shant Hovnanian, Vice President
1 Dag Hammerskjold Blvd
Freehold, NJ 07728

V.S. Hovnanian Group, Ownership 99.5%

Ownership Conclusions:

99.5% was owned by V.S. Hovnanian Group when the bankruptcy was filed in 2013. Shant Hovnanian's specific interest at the time is not known, but was no more than .5%. In 2015, 100% of the voting stock appears to be owned by VS Hovnanian Management LLC.

Conclusion:

This entity remains in bankruptcy.

VS Hovnanian Group Inc, EIN [REDACTED]
Dag Hammarskjold Blvd, Ste 12
Freehold, NJ 07728

Form 1120S FR. LRF = 200812.

Business Activity: Real Estate

2008 Form 1120:

Ownership of Hovbilt Inc, EIN: [REDACTED] 98.50%

Real Property:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Cell Tower, Howell Township, Monmouth County, New Jersey.

Ownership, (2008):

Vahak Hovnanian, SSN [REDACTED] 3, 20.55%, (Father, Deceased)
Paris Hovnanian, SSN [REDACTED], 29.45%, (Mother)
Shant Hovnanian, SSN [REDACTED], 25.46%, (TP)
Nina Hovnanian, SSN [REDACTED] 24.54% (TP's Ex-Wife)

Accurint:

Judgment against this entity is noted. (\$8,8771). DC00612814
Also owed by Hovbilt

Executives: Arthur Havighorst, Owner and Vahak Hovnanian, President.

Conclusion:

Appears to be the former majority owner of Hovbilt Inc.

VS Hovnanian Management LLC, EIN [REDACTED]

Shant S. Hovnanian MBR
1 Dag Hammarskjold Blvd
Freehold, NJ 07728-5221-998

Open Form 1065 FR. No returns filed.

Entity Created 200801.

Accurint:

This entity is also known as 5 BPL LLC.
No Property listed.

Conclusion:

Appears to be owner of Hovbilt Inc.

Hovnanian International Inc, EIN [REDACTED]

1 Dag Hammarskjold Blvd
Freehold, NJ 07728

FR closed.

Previous 1120 FR = No returns ever filed.

Accurint = Negative.

IRP = Negative.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Howell Residential Court & Sales Inc, EIN [REDACTED]
12 Dag Hammarskjold Blvd
Freehold, NJ 07728-3425-129

Form 1120 FR, LRF = 02-200912.

02-200912 has a small bal due that was closed via TC 530 .

IRP = Negative.

2009 Ownership:
Vahak Hovnanian, SSN [REDACTED] 3, 80%, (Father, Deceased)
Shant Hovnanian, [REDACTED] 1, 20%, (TP)

The 2009 return reflects the business to be an "Inactive Trailer Park."

Accurint = Negative

Conclusion:
No returns filed since 02-200912. Likely OOB.

Trailer Park..A real property search seems prudent.

Group Tech Inc, EIN [REDACTED]
C/O Hovbilt Inc
12 Dag Hammarskjold Blvd
Freehold, NJ 07728-3425-129

Form 1120 FR, LRF = 02-200912.

02-200912 has a small bal due that was closed via TC 530.

IRP = Negative.

Accurint = Negative.

2009 Owners:
Vahak Hovnanian, SSN [REDACTED] 50%, (Father, Deceased)
Shant Hovnanian, SSN [REDACTED] 50%, (TP)

Inactive Engineering company.

Conclusion:
No returns filed since 02-200912. Likely OOB.

Grouptech Architects Inc, [REDACTED]
12 Dag Hammarskjold Blvd
Freehold, NJ 07728-3425-129

Form 1120 FR, LRF = 02-200912.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

02-200912 has a small bal due that was closed via TC 530.

IRP = Negative.

Accurint = Negative.

2009 Owners:

Vahak Hovnanian, SSN [REDACTED] 3, 50%, (Father, Deceased)

Shant Hovnanian, [REDACTED] 1, 50%, (TP)

Inactive Architect Service Company.

Conclusion:

No returns filed since 02-200912. Likely OOB.

Clear Title Agency Inc, EIN [REDACTED] 3

12 Dag Hammarskjold Blvd

Freehold, NJ 07728-3425-129

Form 1120 FR, LRF = 02-200812.

IRP = Negative.

2008 Owners:

Vahak Hovnanian, SSN [REDACTED] 50%, (Father, Deceased)

Shant Hovnanian, SSN [REDACTED] 50%, (TP)

Title Insurance Company. Phone number located via internet, 732-625-0025 is disconnected.

Accurint:

No recent activity. No property listed.

Conclusion:

No returns filed since 02-200812. Likely OOB.

Sunparx LLC, EIN [REDACTED]

Hilde J Hovnanian MBR

1 Dag Hammarskjold Blvd

Freehold, NJ 07728-5221-998

Open Form 1065 FR. No returns filed.

Created 201112.

Accurint:

Created in Delaware 12/30/2011.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 10/12/2016 SYSTEM DATE: 10/12/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

TP's spouse, Hilde Hovnanian, SSN [REDACTED] has an open bal due for 30-201312 assigned to ACS.
RO requested this assignment from GM.

ACTION DATE: 10/12/2016 SYSTEM DATE: 10/12/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Prepared and sent the following correspondence:

Department of the Treasury
Internal Revenue Service
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION
Date: 10/12/2016

Hilde J. Hovnanian
520 Navesink River Road
Red Bank, NJ 07701-6348-202

Dear Hilde Hovnanian,

I am writing to you in your capacity as Trustee of the "Pachava Asset Trust" and Trustee of the "Shant S. Hovnanian Asset Trust". Section 1.6012-3 of the Treasury Regulations provides that a trustee must provide a copy of the trust instrument (with any amendments) at the request of the Internal Revenue Service. The copy must be submitted with the trustee's written statement that the copy is true and complete. I have enclosed the relevant portion of the regulations for your reference.

In accordance with these regulations, please provide a copy of the trust instruments for the "Pachava Asset Trust" and the "Shant S. Hovnanian Asset Trust" along with your statement that the copies are true and correct. Please provide this information to me no later than 11/15/2016. This request is not a notice of examination.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Internal Revenue Service
4 PARAGON WAY STE. 2
FREEHOLD, NJ 07728-7895

Phone#: (732) 761-3338
Fax#: (888) 897-4380

Sincerely,

M. MACGILLIVRAY
REVENUE OFFICER
Employee ID#: 1000212849

ACTION DATE: 10/12/2016 SYSTEM DATE: 10/12/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

IRS records reflect that the Trustee of the PACHAVA Asset Trust changed from Hilde Hovnanian to Peter Hovnanian in 2014. RO researched to find a person who is believed to be a TP relative named Peter Hovnanian.

Peter Hovnanian, SSN [REDACTED]
10 Cobblestone St
Moorestown, NJ 08057-4011-103

This person is believed to be the taxpayer cousin.

RO prepared and sent the following:

Department of the Treasury
Internal Revenue Service
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION
Date: 10/12/2016

Peter Hovnanian
10 Cobblestone Ct
Moorestown, NJ 08057-4011-103

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Dear Peter Hovnanian,

I am writing to you in your capacity as Trustee of the "Pachava Asset Trust" and Trustee of the "Shant S. Hovnanian Asset Trust". Section 1.6012-3 of the Treasury Regulations provides that a trustee must provide a copy of the trust instrument (with any amendments) at the request of the Internal Revenue Service. The copy must be submitted with the trustee's written statement that the copy is true and complete. I have enclosed the relevant portion of the regulations for your reference.

In accordance with these regulations, please provide a copy of the trust instruments for the "Pachava Asset Trust" and the "Shant S. Hovnanian Asset Trust" along with your statement that the copies are true and correct. Please provide this information to me no later than 11/15/2016. This request is not a notice of examination.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
4 PARAGON WAY STE. 2
FREEHOLD, NJ 07728-7895

Phone#: (732)761-3338
Fax#: (888)897-4380

Sincerely,

M. MACGILLIVRAY
REVENUE OFFICER
Employee ID#: 1000212849

ACTION DATE: 10/12/2016 SYSTEM DATE: 10/12/2016 CONTACT: OTHER CREATE ID: 22033529

PERSONAL PROP SEARCH
RETURN REVIEW
BMF/IMF ON LINE
ACCURINT
IRPTR

Review of TP's IDRS and compliance issues:

LRF = 30-200812.

30-200812 Review:
\$275,270 wages from SpeedusNY COM.
K1 interest from TP related entities.
Small capital gain

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

2015 IRP:

IRA with Equity Trust Company. (\$1,879)

TP received a life insurance e distribution in 2014. (Cash out).

After 2009. TP reflects very little income reported by IRP.

TP Children reflected on his Forms 1040:

Vahak Hovnanian, SSN [REDACTED] 1, DOB [REDACTED]

Paris Hovnanian, ssn [REDACTED] DOB [REDACTED]

Charentz Hovnanian, S [REDACTED] D [REDACTED]

ACCURINT:

Reflects TP address as 1 Dag Hammarskjold Blvd, Ste 12, Freehold, NJ 07728. (This is a known business address).

No real property ownership listed.

Motor vehicle data is dated.

ACTION DATE: 10/12/2016 SYSTEM DATE: 10/12/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Business Review Cont:

Hovnanian Property Management Co Inc, EIN [REDACTED]

400 Route 66

Tinton Falls, NJ 07753-7300-990

Open employment and income tax FR.

Shant Hovnanian's son has earned a small amount of wages from this entity.

2015 Forms K1:

Edele Hovnanian, SSN [REDACTED] 20%

Siran Shakian, SSN [REDACTED] 20%

Tanya Hovnanian Baghdassarian, SSN [REDACTED] 20%

Leela Hovnanian, SSN [REDACTED]

Armen Hovnanian, SSN [REDACTED], 20%

Conclusions:

Shant Hovnanian does not hold an interest in this business. This appears to be associated with a Cousin's family business.

ACTION DATE: 10/13/2016 SYSTEM DATE: 10/13/2016 CONTACT: OTHER CREATE ID: 21006225

GENERAL HISTORY

Reviewing SAAS Access Report - Week #40 (10/02/2016 - 10/08/2016) - XREF to 22-3447028 - DSA, Michael A. Graham.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 10/14/2016 SYSTEM DATE: 10/14/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Business review cont...

VEC Realty LLC, EIN [REDACTED]
Gross Carl P Member
63 West Main Street
Freehold, NJ 07728-2140-991

Possible connection to Hovstor Inc

Open 1065 FR. LRF = 06-201512.

2015 IRP = Rents from Zac S Garage LLC.

Property ownership apparent

2015 1065 Members:

Harry Gross Trust, EIN [REDACTED] 66.66%
Vahak Hovnanian, SSN [REDACTED] 33.34%, (Father, Deceased)
VSHPHH Trust, EIN 81-[REDACTED] 33.34%
Gross & Gross Associates, EIN [REDACTED] 66.66%

That's 200%. (?)

Conclusion:

VEC Realty LLC holds real property. TP's deceased father was a partial owner. Who inherited his interest?

VSHPHH Trust requires some research.

Note: Shant Hovnanian is the Trustee of VSHPHH Trust.

ACTION DATE: 10/14/2016 SYSTEM DATE: 10/14/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Hovnanian Associates and Associated Entities:

Hilde J. Hovnanian, SSN [REDACTED] (Spouse)
520 Navesink River Road
Red Bank, NJ 07701-6348-202

Compliance:

Forms 1040 filed through 201312.

Small bal presently assigned to ACS for 30-201312.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

30-201412:
Interest, Dividends & Capital Gains are noted.

Investments:
Skyview Investments Advisors LLC, EIN [REDACTED]
Skyview Longshort Equity Fund LLC, EIN [REDACTED]

2015 IRP:
IRA w/ National Financial Services LLC
IRA w/ JP Morgan Clearing Corp.
1099-B from Optionsxpress Inc
1099-B from National Financial Services LLC

Background:
The taxpayer's father, Vahak S. Hovnanian, transferred the property at 520 Navesink River Road, Red Bank, New Jersey to the taxpayer's mother for \$1.00 on 09/28/2007. The taxpayer's mother, Paris Hasmig Hovnanian, transferred the property to The Shant S. Hovnanian Asset Trust for \$1.00 on 06/21/2011. This trust transferred the property to Pachava Asset Trust for \$1.00 on 12/16/2011. This deed indicates that The Shant S. Hovnanian Asset Trust had changed its name to Pachava Asset Trust.

Shant S. Hovnanian Asset Trust, EIN [REDACTED]
Hilde Jenssen Hovnanian TTEE
12 Dag Hammarskjold Blvd.
Freehold, NJ 07728-3425-129

Open 1041 FR. No returns filed.

2015 IRP:
Forms 1099-B from Morgan Stanley Smith Barney Holdings LLC
Earlier IRP documents reflect a relationship w/ UBS Financial Services Inc.
The IRP records reflect the name PACHAVA Asset Trust under this EIN.

Conclusion:
The investments are held under the EIN for the Shant S. Hovnanian Asset Trust, but listed as owned by the PACHAVA Asset Trust.

PACHAVA Asset Trust, EIN [REDACTED]
Peter Hovnanian Trustee
1 Dag Hammarskjold Blvd, Ste 1
Freehold, NJ 07728-5222-014

The Trustee changed from Hilde Hovnanian to Peter Hovnanian in 2014.

Form 1041 FR. Forms 1041 are filed for 05-201312, 201412 and 201512.

05-201512:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Losses reflected.

The Forms 1041 were prepared by:
Anthony J. Falcone CPA
106 Apple Street, Suite 200F
Tinton Falls, NJ 07724
732-219-7010

This CPA also prepared Hilde Hovnanian's Forms 1040.

05-201312 lists Hilde Hovnanian as the Trustee.
05-201412 & 201512 lists Peter Hovnanian as Trustee.

IRP = Negative

Conclusion:

The investments are held under the EIN for the Shant S. Hovnanian Asset Trust, but listed as owned by the PACHAVA Asset Trust. The income is reported under the EIN for the PACHAVA Asset Trust.

Peter Hovnanian, SSN [REDACTED]
10 Cobblestone Ct
Moorestown, NJ 08057-4011-103

Trustee of the PACHAVA Asset Trust
LRF = 30-201412.
Believed to be Shant Hovnanian's Cousin.

VSHPHH Trust, EIN [REDACTED]
Shant S. Hovnanian Trustee
1 Dag Hammarskjold Blvd, Suite 1
Freehold, NJ 07728-5222-014

Open 1041 FR. No returns filed.

Created 201602.

2015 IRP:
K1 from VEC Realty LLC

Shant Hovnanian's Children:

Vahak Hovnanian, SSN [REDACTED]
520 Navesink River Rd

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Red Bank, NJ 07701

DOB: 07/13/1996.

No Forms 1040 filed.

2015 IRP:

Small amount of wages from Hovnanian Property Management Co Inc.
1099-B (Small), from Acorns Securities LLC.Paris Hovnanian, [REDACTED]
520 Navesink River Rd
Red Bank, NJ 07701

DOB 08/07/2003

No Forms 1040 filed.

IRP = Negative

Charentz Hovnanian, SSN [REDACTED]
520 Navesink River Rd
Red Bank, NJ 07701

DOB 11/04/2004

No Forms 1040 filed.

IRP = Negative
Ex-Wife:Nina Donnelly, fka, Nina Tower, [REDACTED]
313 Boston Street
Guilford, CT 06437-2808-138

No Forms 1040 filed.

Nina Donnelly's current spouse:

James A. Donnelly, [REDACTED]
313 Boston Street
Guilford, CT 06437-2808-138

Forms 1040 are filed jointly under James' SSN.

Parents:

Vahak Hovnanian, [REDACTED]

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

700 Route 22
Pawling, NY 12564-1254 (Accurint indicates that this address is a school)

TP's father. Deceased. DOD 08/31/2015

No 706 filed.

No recent Forms 1040 filed.

2015 IRP:
K1 from VEC Realty LLC
SSA retirement.
Computershare: Masco Corporation.

Accurint:
Real property ownership: Wycoff Road (?)

Vahak had once owned:
1 Dag Hammarskjold Blvd, Freehold, NJ, but this was transferred to VSHHPH Trust 01/01/2015. (Deed research needed)

520 Navesink River Road, Middletown/Red Bank, NJ, Subsequently transferred to the Shant S. Hovnanian Trust.

Paris Hovnanian, [REDACTED] (Mother)
1 Dag Hammarskjold Blvd, Suite 12
Freehold, NJ 07728-5222-122

No recent Form 1040 returns filed.

2015 IRP:
SSA Retirement.

Earlier IRP, 2013 & 2012 show some significant stock transactions. Yet she nor her spouse have filed Forms 1040 for these years.

Accurint:
State of NJ Tax Liens & other small judgment are listed.

Possible real properties:
7 Hwy 33 - 124 Wemrock RD, Freehold, NJ transferred to VSHPPH Trust 06/01/2015.
Shafto Road, Tinto Falls, NJ transferred to VSHPPH Trust 01/01/2015.
1 Dag Hammarskjold Blvd, Freehold, NJ, transferred to VSHHPH Trust 01/01/2015
520 Navesink River Road, Middletown/Red Bank, NJ, Subsequently transferred to the Shant S. Hovnanian Trust.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 10/14/2016 SYSTEM DATE: 10/14/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Mailed the following to Shant Hovnanian at 1 Dag Hammarskjold Blvd, Ste 1, Freehold, NJ 07728-522-014 and 520 Navesink River Road, Red Bank, NJ 07701-6348-202

Department of the Treasury
Internal Revenue Service
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION
Date: 10/14/2016

Shant S. Hovnanian
1 Dag Hammarskjold Blvd, Ste 1
Freehold, NJ 07728-5222-014

Dear Shant Hovnanian,

I am writing to you in your capacity as Trustee of the VSHPHH Trust. Section 1.6012-3 of the Treasury Regulations provides that a trustee must provide a copy of the trust instrument (with any amendments) at the request of the Internal Revenue Service. The copy must be submitted with the trustee's written statement that the copy is true and complete. I have enclosed the relevant portion of the regulations for your reference.

In accordance with these regulations, please provide a copy of the trust instruments for the VSHPHH Trust along with your statement that the copies are true and correct. Please provide this information to me no later than 11/22/2016. This request is not a notice of examination.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
4 PARAGON WAY STE. 2
FREEHOLD, NJ 07728-7895

Phone#: (732)761-3338
Fax#: (888)897-4380

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Sincerely,

M. MACGILLIVRAY
REVENUE OFFICER
Employee ID#: 1000212849

ACTION DATE: 10/14/2016 SYSTEM DATE: 10/14/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Prepared summonses in aid of collection and forwarded to GM for approval.

- Sperling & Slater PC
- Morgan Stanley
- Interactive Brokers
- Met Life
- Santander Bank
- JPMorgan Chase Bank
- USB

ACTION DATE: 10/17/2016 SYSTEM DATE: 10/17/2016 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Santander Bank, Morgan Stanley Smith Barney Holdings LLC, Interactive Brokers LLC, Sperling & Slater PC

NAME LINE 2: USB Financial Services Inc, JP Morgan Chase Bank, NA, Metropolitan Life Insurance

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Issued summonses in aid of collection via certified mail.

ACTION DATE: 10/17/2016 SYSTEM DATE: 10/17/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Researched Hilde Hovnanian's investments.

Hilde Hovnanian no longer maintains investments with:

- Skybridge Investment Advisors, (EIN [REDACTED]). Her last K1 was for 2013.
- Skyview LongShort Equity Fund LLC, (EIN [REDACTED]), Her last K1 was for 2013.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

- Powershare DB Oil Fund, (EIN [REDACTED]). Her last K1 was for 2011.

Prepared summonses in aid of collection to:

- JPMorgan Clearing Corp.
- National Financial Services LLC
- Optionsxpress Inc.
- UBS
- JPMorgan Chase Bank

ACTION DATE: 10/17/2016 SYSTEM DATE: 10/17/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Note: Hovstor Inc, [REDACTED] maintained an account at JP Morgan Chase Bank in 2007/2008.

ACTION DATE: 10/18/2016 SYSTEM DATE: 10/18/2016 CONTACT: OTHER CREATE ID: 22033529

REAL PROP SEARCH

REAL PROP SEARCH

RESULTS: Partial CH search via the Monmouth County website.

710 Casino Drive, Howell, Monmouth County, New Jersey, (Block 143, Lot 21).
The property at 710 Casino Drive, Howell, Monmouth County, New Jersey is owned by VEC Realty LLC.
Recorded documents indicate that Hovstor Inc and Hovbilt Inc hold Leaseholder rights.
Additional search is pending.

520 Navesink River Road, Red Bank, (Middletown), New Jersey, (Block 1043, Lot 67.02):
Deeds:

Vahak S. Hovnanian and Paris H. Hovnanian, (husband & wife), acquired the property at 520 Navesink River Road, Red Bank, (Middletown), New Jersey, (Block 1043, Lot 67.02), from Bayard Dominick Stout and Ruth Stout for \$1,200,000 on 09/30/1993.

On 12/29/1999, Vahak S. Hovnanian and Paris H. Hovnanian, (husband & wife), transferred the property to themselves as Tenants in Common for \$10.00.

Two (2) separate deeds dated 12/29/1999 transfer Vahak S. Hovnanian's portion to Vahak S. Hovnanian as Trustee of the Vahak S. Hovnanian Red Bank Qualified Personal Trust pursuant to the Vahak S. Hovnanian Red Bank Qualified Personal Trust agreement dated 12/30/1999. AND Paris H. Hovnanian's portion to Paris H. Hovnanian as Trustee of the Paris Hovnanian Red Bank Qualified Personal Trust pursuant to the Paris Hovnanian Red Bank Qualified Personal Trust Agreement dated 12/29/1999. These deeds were recorded 12/29/1999.

Two (2) separate "Corrective" Deeds dated 01/28/2004 were subsequently recorded reflecting that the aforementioned trusts were never created. These deeds place the property back to Vahak S. Hovnanian and Paris H. Hovnanian as Tenants in Common.

On 01/28/2004 the property was transferred back to Vahak S. Hovnanian and Paris H. Hovnanian, (husband & wife). T by E.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Vahak S. Hovnanian transferred his interest in the property to and Paris H. Hovnanian for \$1.00 on 09/28/2007.

On 06/21/2011, Paris H. Hovnanian transferred the property to The Shant S. Hovnanian Asset Trust for \$1.00. Hilde Jenssen Trustee.

On 12/16/2011, the property was transferred to the Pachava Asset Trust. The deed was executed by Hilde Hessen Hovnanian.

Mortgages:

Vahak S. Hovnanian and Paris H. Hovnanian obtained a mortgage from M & T Bank for \$1,196,300 on 01/30/2004. A "Partial Release" of this mortgage was issued 06/02/2005. (Note: It is unclear what portion of the property that the mortgage release applies to and what portion of the property that the mortgage continues to encumber).

NJDEP Permits:

NJ DEP issue a permit to allow for a boat dock to be constructed on the Navesink River.

Municipal Tax Liens:

Municipal Tax Lien #970159 was recorded 10/11/1997. Released 01/20/1999.

Municipal Tax Lien #10-21127 was paid 12/23/2010. (Middletown Twp).

Municipal Tax Lien #11-00662 was recorded 02/29/2012. Released 01/18/2013.

Municipal Tax Lien #12-00570 was paid with #11-00662 on 05/29/2013. (Middletown Twp).

Municipal Tax Lien #13-00459 was recorded 04/01/2014. Open.

Sold to: TTLBL LLC, 4747 Executive Dr, Ste 510, San Diego, CA 92121.

Municipal Tax Lien #14-00557 was recorded 05/11/2015. Open.

Sold to: MTAG SVCS As Cust for ATCF II, New Jersey LLC, PO Box 54292, New Orleans, LA 70154-4292
Assigned to MTAG as Custodian for Alterna Funding II LLC, PO Box 54967, New Orleans, LA 70154

ACTION DATE: 10/19/2016 SYSTEM DATE: 10/19/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: JPMorgan Chase Bank, UBS Financial Services, TD Bank, BOA, Deutsche Bank, Proshares
Ultrashort Bloomberg

NAME LINE 2: Investors Bank, Santander Bank, M & T Bank, Morgan Stanley Smith Barney Holdings

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

30/200712 (P)

RESULTS: Summonses in aid of collection issued via certified mail.

ACTION DATE: 10/20/2016 SYSTEM DATE: 10/20/2016 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: BUSINESS
NAME LINE 1: Carl P Gross & VEC Realty LLC
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to 63 West Main Street, Freehold, New Jersey.

The location of GB LTD, Carl P. Gross & Henry H Bloom. Rear Building, First Floor.

Mr Gross was not available. RO served the summons in aid of collection upon Carl Gross' assistant, Kerri Moshos.

RO also provided his business card and advised that Mr Gross may call RO w/ any questions.

ACTION DATE: 10/20/2016 SYSTEM DATE: 10/20/2016 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to 520 Navesink River Road, Red Bank, (Middletown), New Jersey.

Vehicles in driveway:
Honda CRV LP F97-EAW
Cad Escalade, LP D87-6YY
Range Rover, LP M32-FTX

FV made to initiate first contact in the matter of Hilde J. Hovnanian, SSN [REDACTED]

A man answered the front door and advised that he is Hilde Hovnanian's ex-husband, Shant Hovnanian.

Mr. Hovnanian provided the following information:

- Hilde Hovnanian no longer resides in the USA. She lives in Norway. Mr Hovnanian indicated that he has her address and phone number, but was unable to provide this information at this time. Shant Hovnanian took RO's business card and agreed to provide an address and contact phone number for Hilde Hovnanian.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

- Shant and Hilde Hovnanian were divorced in Norway in 2013.
- Mr Hovnanian's children with Hilde Hovnanian live part time in Norway and part time in NJ w/ Shant.
- The children are currently in New Jersey and are enrolled in school in NJ. (The yard has Halloween decorations out. This indicates that children are living in the home).
- Shant Hovnanian refused to take the envelope containing L1058 for Hilde Hovnanian stating that he "cant take it because they are divorced."

RO is assigned the case of Shant Hovnanian's Form 1040 liabilities. Mr Hovnanian has a POA, so RO was not able to query Mr Hovnanian in any detail. The following information was obtained:

- Shant Hovnanian states that he does not reside at the 520 Navesink River Rd address. He states that this property is a "family" property that is used by his children. He stated that family members use the property, but only his "children" reside there. Shant Hovnanian advised that his children pay the expenses associated with the 520 Navesink River Rd address and that RO must ask his children for details. Hovnanian offered the name of an adult child, (21 year old Vahak Hovnanian), as a resident of the 520 Navesink River Rd address. He stated that Vahak Hovnanian lives at the address and that he also attends college at Gettysburg College.
- Shant Hovnanian states that he resides at 1 Dag Hammarskjold Plaza, #12, Freehold, New Jersey. RO inquired that this address was believed to be a business office. Hovnanian stated that it is a business office, but there is also a living area that he claims to be his residence.
- Shant Hovnanian stated that he has had no income since 2008.
- Shant Hovnanian stated that he owns real property.
- Shant Hovnanian states that he travels a lot and that this travel and living expenses are paid by family and friends in other countries, outside the USA. He offered no details in this regard and advised that RO must speak w/ his POA, Mr Rankin, regarding how his living expenses are paid.

RO explained that Mr Rankin has not provided requested information. RO urged Mr Hovnanian to contact his POA and make arrangements to provide a CIS to the Service.

Shant Hovnanian stated that he is no longer the Trustee of the VSHPHH Trust. He stated that the Trustee is his sister, Nina Hovnanian who does not live in the USA. She resides in Armenia. While he is not able to provide her address and contact information today. He stated that he would respond to RO's recent letter regarding the VSHPHH Trust and provide her contact information.

Shant Hovnanian advised that his mother resides in Armenia. She is ill and unable to

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

travel.

A woman exited the front door and entered what is believed to be the gest house while RO spoke w/
Mr Hovnanian. She appeared to be a domestic worker.

ACTION DATE: 10/20/2016 SYSTEM DATE: 10/20/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

REQUESTED DMV, DOL & CREDIT REPORT.

ACTION DATE: 10/21/2016 SYSTEM DATE: 10/21/2016 CONTACT: OTHER CREATE ID: 22033529

POST OFFICE SEARCH

POST OFFICE SEARCH

RESULTS: 4759:

1 Dag Hammarskjold Plaza, (SUITE 12), Freehold, NJ 07728-5221998.
TP mail is delivered to this address.

35 N Moore Street, Loft 6B, New York, NY 10013.
TP is not known at this address.

167 E 61st Street, New York, NY 10065-8128
TP is not known at this address.

ACTION DATE: 10/21/2016

CREATE ID: 22033529

Systemic History: ENTITY UPDATED - ICS

IDRS MAILING ADDRESS (M) change requested

Addr:

FROM:

1 DAG HAMMARSKJOLD PLAZA
FREEHOLD NJ 07728-5221998

TO:

--

1 DAG HAMMARSKJOLD PLAZA SUITE 12
FREEHOLD NJ 07728-5221998

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 10/25/2016 SYSTEM DATE: 10/25/2016 CONTACT: OTHER CREATE ID: 22033529

DMV SEARCH
STATE EMPL SEARCH
CREDIT BUREAU SRCH

DMV SEARCH
RESULTS: NJ DMV:

No vehicles are registered to TP.

Vehicles in Driveway:
Land Rover, LP M32FTX is registered to Nina C Hovnanian, Lienholder = None

Honda CRV, LP F97EAW is registered to the Honda Lease Trust

LP D876YY = Negative

STATE EMPL SEARCH
RESULTS: NJ DOL:

Negative

CREDIT BUREAU SRCH
RESULTS: DMS Credit Report:

\$24k in revolving debt.

Federal and State tax liens are noted.

Credit Cards:
BOA, Chase, AMEX.

ACTION DATE: 10/25/2016 SYSTEM DATE: 10/25/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Prepared summonses in aid of collection for information pertaining to TP's revolving accounts listed on his credit report. Submitted same to GM for approval.

ACTION DATE: 10/26/2016 SYSTEM DATE: 10/26/2016 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: American Express, Bank of America, BLMDSNB/Bloomingdales, Capital One/BERGD
NAME LINE 2: Capital One/SAKS, Chase, SYNCEB

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Issued summonses in aid of collection w/ GM approval.

ACTION DATE: 10/27/2016 SYSTEM DATE: 10/27/2016 CONTACT: OTHER CREATE ID: 22033529

POST OFFICE SEARCH

POST OFFICE SEARCH

RESULTS: 4759:

Mail is delivered to Shant Hovnanian at 250 Navesink River Road, Red Bank, NJ 07701

ACTION DATE: 11/01/2016 SYSTEM DATE: 11/01/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: UBS

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Regina at UBS requesting a call back at 615-393-7624. Returned her call. Left a VM.

ACTION DATE: 11/03/2016 SYSTEM DATE: 11/03/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: BUSINESS

NAME LINE 1: Profund Capital Management LLC

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RESULTS: Called from Profund Capital Management LLC , IPPS 240-4976400, They will rese4rch and advise.

ACTION DATE: 11/03/2016 SYSTEM DATE: 11/03/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: UBS

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Spoke w/ Reginia at UBS. They will research and provide the requested documents. 615-393-7624.

ACTION DATE: 11/08/2016 SYSTEM DATE: 11/08/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: JPMorgan Chase Bank

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Received a VM from Ben @ JPMorgan Chase Bank. Returned his call as requested, 317-757-7233.

Ref #784528.

Summons regarding the payment of the municipal taxes on the 520 Navesink River Road property.

Ben seemed confused and wanted to know the relationship w/ Hovnanian.

RO explained that we are summonsing records pertaining to the payment of the real property taxes.

Should the need arise, RO advised that he would speak w/ Ben's supervisor.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

He called back later4 in the day. The bank will comply. An extension is requested until 12/19/2216.
Granted.

ACTION DATE: 11/09/2016 SYSTEM DATE: 11/09/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: Santander Bank
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Spoke w/ Sandra Brown at the bank.

Shant Hovnanian is not a signatory on any accounts at the bank. She will respond in writing.

Santander bank requires a document indicating that TP notification is not required. Faxed a copy of the Record-keeper certificate.

-----Fax Transmission Report-----

To: Sandra Brown at (484) 248-1121
Subject of Fax: As requested
Result: The transmission was successful.
Description: ok
Result Code:0000
Pages Sent: 002
Sent at: 11/09/16 11:14 CT
Connect Time
Retry Count: 0
Remote CSI:

ACTION DATE: 11/14/2016 SYSTEM DATE: 11/14/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: JPMorgan Chase Bank
NAME LINE 2:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Sheila @ the bank. Calling re summons pertaining to a revolving account. They will comply. Additional time until 12/015/2016 is needed, OK.

Returned her call. Left a VM.

ACTION DATE: 11/21/2016 SYSTEM DATE: 11/21/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: M & T Bank
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Laurie at the bank. She requests a 2 week extension to produce the record. Returned her call. 716-635-7756. A 2 week extension is OK.

ACTION DATE: 11/22/2016 SYSTEM DATE: 11/22/2016 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to the Monmouth County Clerk's Office, Freehold, New Jersey. Time does not permit completion of what will be a voluminous property search. Today RO searched for copies of the recorded NFTL.

RO found three (3) NFTL regarding the liabilities of Shant Hovnanian:
NFTL serial #998520614 was recorded re:30-200312 on 05/13/2014.
NFTL serial #949755313 was recorded re: 30-200412 & 200712 on 07/23/2013.
NFTL serial #952455913 was recorded re: 30-200212 on 08/06/2013.

RO DID NOT locate a recorded NFTL for Hilde Hovnanian.

ACTION DATE: 11/22/2016 SYSTEM DATE: 11/22/2016 CONTACT: PHONE CREATE ID: 22033529

TP/POA CONTACT

TP/POA CONTACT

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

VM from POA Reed Rankin. Returned his call as requested, [REDACTED]

Rankin called because Shant Hovnanian sought his advice about RO's request for the trust documents regarding "his parents" trust. Rankin wanted to know why RO is requesting this information. RO explained that it is Hovnanian's responsibility to provide the information requested as was explained in the letter. RO declined to elaborate regarding the Service's strategy in this regard.

RO also explained that TP must provide a CIS and that the deadline for providing same had long ago expired. No new deadline was provided because TP should provide the requested information without delay.

Should POA provide a CIS and the requested trust documents, RO will review same and then be happy to sit down with them to discuss the matter in greater detail.

POA advised that Shant Hovnanian's mother died last Sunday in Armenia.

ACTION DATE: 11/28/2016 SYSTEM DATE: 11/28/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: JPMorgan Chase
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VMs from Erica and Brian Chimes at the bank. This regards the revolving credit summons.

They need until 12/26. OK.

Returned the calls as requested. Left a VM, 12/26/ is OK.

817-399-1711 Erica
817-399-5736 Brian.

ACTION DATE: 12/01/2016 SYSTEM DATE: 12/01/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: BUSINESS
NAME LINE 1: Sperling & Slater PC

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Scott Hassel of Sperling & Slater PC . Returned his call as requested.
312-641-4882.

He has only just received the summons. RO provided a deadline of 01/17/2017 to provide the documents requested.

ACTION DATE: 12/01/2016 SYSTEM DATE: 12/01/2016 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to the Monmouth County Clerk's Office.

Verified that the NFTL index has been corrected as to Hilde Hovnanian.

Obtained a copy of NFTL serial #235056016.

While at the Hall of Records, RO obtained indexes for TP related searches necessary to begin the overall Hovnanian related search.

ACTION DATE: 12/05/2016 SYSTEM DATE: 12/05/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: UBS

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/201312 (P)

RESULTS: Summons Response: (Hilde Hovnanian & Pachava Asset Trust accounts).

RO reviewed the documents provided and also spoke w/ Reginia Keith at UBS, 615-393-7624.

There were two (2) accounts located.

1) Hilde Hovnanian, [REDACTED] However, this account was never funded and there are no statements.

2) Hilde Jenssen Hovnanian, Trustee, Pachava Asset Trust, [REDACTED]

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Hilde Hovnanian was the signatory on the account.

The account was opened in November of 2009 via a transfer in of 390,000.000 shares of SPEEDUS CORP valued at \$1.638,000. (RO was advised that this appears to have been transferred in from another account. Regina Keith will research and provide details).

The account remained open until it was closed out in August of 2013.

Then value of the 390,000.000 shares of SPEEDUS stock was down to \$1,560 by March of 2013.

A review of the last 6 months of activity indicates ownership of other stocks totaling approximately \$500k in March of 2013. Numerous cash withdrawals and checks written for what appears to be personal expenses.

There are check copies provided for some of the withdrawals. However, most of them simply state "Withdrawal" RO spoke w/ Regina Keith at UBS. She will research the withdrawals and advise.

ACTION DATE: 12/05/2016 SYSTEM DATE: 12/05/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: UBS

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/201312 (P)

RESULTS: UBS Summons 2 (Payment of Property Taxes)

It appears that the property taxes paid on the Middletown property had been withdrawn from the PACHAVA Trust UBS account. UBS responded to the summons by providing statements associated w/ the PACHAVA account # JG 41448 M5. RO has spoken w/ Regina Keith at UBS who will research the withdrawals and deposits on the bank statements provided and advise.

Regina Keith 6154-393-7624

ACTION DATE: 12/05/2016 SYSTEM DATE: 12/05/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: UBS

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons UBS 3, (RE: Hovnanian related business entities)

The password provided does not work.

RO contacted UBS employee Regina Keith and requested an updated password and/or disk.
615-393-7624.

ACTION DATE: 12/06/2016

CREATE ID: 22033529

Systemic History: NEW MODULE - ICS

OUTGOING OI 00000003 - OTHER - SPECIFIC RO to 22033514

ACTION DATE: 12/06/2016 SYSTEM DATE: 12/06/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Discussed case w/ RO Troichuk who will be helping w/ the CH search.

OI issued.

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: UBS
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/201312 (P)

RESULTS: UBS advises that the shares initially deposited into the PAVHAVA account were from Computershare Trust Company, NA. RO was advised that he must issue a summons to Computershare for additional information in this regard.

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: JP Morgan Chase

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Alita RO JPMorgan file #SB784520. She is working on the records. Some of the accounts were closed in the 1980s and 1990s. RO does NOT need these records. She will research back to 2006 records.
817-399-6642

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: UBS

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons from UBS reviled the following accounts:

Speedus Corp:

Account [REDACTED]

This was a recently held account w/ a balance of \$932.423 as of 10/31/2016.

Account [REDACTED] 2 MS

Historical account closed out 12/2009 w/ the purchase of a US Treasury Bill of \$1.7 million.

Account [REDACTED]

Recent account w/ a balance of \$0.00 as of 09/2016.

Shant S. Hovnanian Investment Trust

Account [REDACTED]

This account does not appear to have been funded. Statement of 01/2007 shows a balance of \$0.00.

International Strategic Partners LLC

Account [REDACTED]

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Recent account w/ a balance of \$205.92 as of 10/2016.

Hovstor Inc

Account [REDACTED] MS

Historical account that appears to have not been funded. Statement of 03/2009 shows a balance of \$0.00.

Account [REDACTED] HJ

Foreign Currency Account. Closed in 2014.

Account [REDACTED] T1

Recent account w/ a balance of \$20.00 as of 10/2016.

Account [REDACTED] MS

Historical account that appears to have not been funded. 03/2009 statement shows a balance of \$0.00.

Hilde Jenssen Hovnanian Trustee, Pachava Asset Trust

Account [REDACTED]

As previously documented.

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Deutsche Bank

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons Response.

Received and reviewed a CD containing several spread sheets from Deutsche Bank. A cover letter indicates that Deutsche Bank does not have a direct customer relationship. However, Deutsche Bank was in intermediary on several wire transactions.

There are several 2016 wire transfers from Shant Hovnanian & Speedus to foreign accounts in Armenia. There are also some business related wires associated w/ "Hovnanian" that appear to be TP related.

Faxed the following letter to Douglas Sloan, Director Special Investigations Unit at Deutsche Bank. Also called and left him a VM, 212-250-7208. Fax 212-797-2633. NOTE: THE FAX DID NOT GO

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

THROUGH. RO MAILED THE FOLLOWING LETTER.

Department of the Treasury
Internal Revenue Service
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION
Date: 12/07/2016

Deutsche Bank
60 Wall Street
New York, NY 10005
Attn: Douglas Sloan, Director,
Special Investigations Unit

Dear Mr. Sloan,

We have received the spread sheets that you provided regarding various wire transfers. Please provide the following details with regard to the wires associated with Shant Hovnanian and Hovnanian as identified by your spread sheets.

- The bank, account number and the name of the account holder for each outgoing wire transfer.
- The bank, account number and the name of the account holder for each incoming wire transfer.
- The documentation associated with each of these wire transfers.

If any of the accounts associated with these wires is a Deutsche Bank account, please provide the documents requested in the original summons for each account.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
4 PARAGON WAY STE. 2
FREEHOLD, NJ 07728-7895
Phone#: (732) 761-3338
Fax#: (888) 897-4380

Sincerely,
M. MacGillivray

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

M. MACGILLIVRAY
REVENUE OFFICER
Employee ID#: 1000212849

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: BUSINESS
NAME LINE 1: VEC Realty
NAME LINE 2: Carl Gross

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons Response received from Zachary J. Gross, Esq.

Questions answered as follows:

- 1) VEC Realty LLC does not have current leases with Hovstor Inc or Hovbuilt Inc.
- 2) VEC and Carl P. Gross have not received any payments of any kind from Hovstor or Hovbuilt in the past 12 months.
- 3) Current leases for Block 143, Lot 21 provided. Leases are with Pivnick Realty Group Inc and Zac's Garage LLC.
- 4) A copy of the original lease & modifications to it w/ Hovstor regarding Block 413, Lot 21 provided. The lease w. Hovstor is now terminated. There is no lease between Hovbuilt and VEC.
- 5) VEC and Mr Gross have dealings w/ Shant Hovnanian in the following capacities:
 - a. Mr Gross is manager of VEC and Zac's Garage LLC. VEC owns Block 143, Lot 21 and leases a portion of the lot to Pivnick Realty LLC and the remaining portion to Zac's Garage.
 - b. Zac's Garage operates a self-storage facility where Hovstor used to operate its business. Hovstor defaulted on its lease with VEC and was evicted 10/03/2012.
 - c. It is Mt Gross's understanding that Trusts which own portions of VEC and Zac's Garage have beneficiaries that are Hovnanian's. To that extent Mt Gross keeps Shant Hovnanian apprised of how these entities are performing financially.
- 6) VEC Realty LLC has the following ownership:
 - a. 66.66% Trust of Harry Gross

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

b. 33.33% VSHPHH Trust

7) Neither VEC nor Mr Gross have been provided with a copy of the VSHPHH Trust Agreement.

8) See attached records for payments to/from VSHPHH Trust.

Attached is a check drawn on VEC Realty LLC's Chase bank account payable to VSHPHH Trust for \$15,000. The check was deposited into an account of Zac's Garage.

RO called and spoke w/ Zachary J Gross Esq. @ [REDACTED]

We discussed the check. He explained that the check represented a distribution of profits from VEC to VSHPHH Trust. He further explained that VSHPHH Trust signed to check over to Zac's Garage as a further investment in Zacs. RO inquired who signed the check for VSHPHH?? The signature appears to be Shant Hovnanian based upon a review of other documents that he has signed.

He explained that Carl Gross executed the check for VEC and his is not certain who signed the check for VSHPHH Trust but he agreed that it could have been Shant Hovnanian.

VEC Realty LLC owns the land in question. VEC Realty LLC is owned 66.66% by Trust of Harry Gross & 33.33% by VSHPHH Trust.

Zachary J Gross Esq also advised that He and his father, (Carl Gross), own 50% of Zac's Garage and that the Hovnanian family own the other 50% of Zac's Garage under the name Gapave Trust. He will provide a copy of the Zac's Garage operating agreement if RO issues a follow up summons.

The Hovnanian's used to operate a storage facility under the name Hovstor. They defaulted on their agreement and VEC evicted Hovstor. This resulted in the creation of Zac's Garage LLC to be owned 50% by Gross and 50% by the Hovnanian's.

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Proshares Capital Management LLC

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons Response

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Proshares responded to the summons w/ a letter advising that the only records that they possess is a copy of the 2015 K1 reflecting a \$16k loss and SpeedusNY COM LP holding 0.000000%.

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: BOA
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons Response

BOA maintained the following accounts:

- 1) Tinton Falls Senior Housing LP. Open account
10/2016 balance = \$13k. No recent deposit or withdrawal activity.
TP does not appear to have signatory authority.
- 2) Clear Title Agency Escrow....closed 04/2012
- 3) Clear Title Escrow 2 = Closed 09/2012.

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: Santander Bank
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons for Bank account data was negative.

Summons regarding the payment of real estate taxes on the 520 Navesink Rover Road property on or about 12/23/2010 reflects that the funds were withdrawn from the Santander Bank

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

account of Adelphia Sewer Co Inc. (Approx. \$46k).

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Fidelity Investments

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/201312 (P)

RESULTS: Summons Response.

Hilde Jenssen, aka Hilde Hovnanian maintains an IRA (Account # [REDACTED]), and Mutual Fund accounts, (Account # [REDACTED], at Fidelity.

JPMorgan Securities.

Your Portfolio Value: \$69,727.65 as of 10/2016.

GENERAL INVESTMENTS

4 FIDELITY ACCOUNT HILDE N JENSSEN - INDIVIDUAL X54-923940 \$17,397.76 \$17,199.35

PERSONAL RETIREMENT

FIDELITY TRADITIONAL IRA HILDE N JENSSEN - TRADITIONAL IRA - FIDELITY

MANAGEMENT TRUST CO - CUSTODIAN

7 205-588369 52,318.10 52,528.30

Ending Portfolio Value \$69,715.86 \$69,727.65

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: OptionsXpress

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/201312 (P)

RESULTS: Summons Response. Hilde Hovnanian

Hilde Hovnanian had maintained accounts with OptionsXpress until they were closed in 2015. Account [REDACTED] IRA Account noted.

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN: [REDACTED]**

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: TD Bank

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons Response

The only account identified by TD Bank is for Hovbuilt Inc. No recent activity. \$3 balance.

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Morgan Stanley

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Received a summons response from Morgan Stanley containing a password protected thumb drive.

Requested the password from Latoya Green, [REDACTED]

ACTION DATE: 12/07/2016 SYSTEM DATE: 12/07/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Interactive Brokers LLC

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RESULTS: Received a password protected CD. Requested the password from Martin J Ward.
312-542-6812.

ACTION DATE: 12/08/2016 SYSTEM DATE: 12/08/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Interactive Brokers

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons Response:

CD Password = 36418

RO review the documents and also spoke w/ Martin J Wood @ [REDACTED]

They located an active account held by SpeedusNY Com LP. This account has recent deposit and withdrawal activity that will required additional summons activity to determine the source and/or destination of the funds.

RO plan to follow up after use or lose AL w/ additional summons activity.

ACTION DATE: 12/08/2016 SYSTEM DATE: 12/08/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Morgan Stanley

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons RE Pachava Asset Trust

Account [REDACTED] Open. 10/2016 balance = Approximately \$20k.

Note: A copy of the PACHAVA Trust amended agreement was enclosed.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Some additional details are needed. RO spoke w/ LaToya Green at Morgan Stanley and sent the following correspondence to her.

LaToya,

This is a follow up to our conversation earlier today regarding the Morgan Stanley account held by the Pachava Asset Trust.

Please provide the following additional information:

- 1) The statements provided list various "Automatic Payments" paid to 3rd parties on a regular basis. Please provide the backup documentation that authorized these payments. We need to know the person's or entities that benefit from the payments. (For example, payments to GEICO, Who's insurance is being paid? AND payments to New Jersey Natural Gas, What account is being paid?) Please provide this information for all of the Automatic Payments listed on the statements provided.
- 2) Deposits are made into the account from a "Bank Deposit Program." What is the source of these deposits? Please provide documents that illustrate the bank, the account number and the name of the account holder for each deposit listed? Please provide this information for all of the deposits listed on the statements provided.
- 3) Cash transferred. Please provide details regarding any cash transfers listed on the statements provided. For example, 02/22 there was a transfer of \$3,500. Please provide documents that list the bank, account number and the person or entity holding the account that the funds were transferred to. Please provide this information for all of the cash transfers and/or withdrawals listed on the statements provided.

ACTION DATE: 12/08/2016 SYSTEM DATE: 12/08/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Bloomingdales Credit Card

NAME LINE 2: Synchrony Bank

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Credit card summonses yielded no useful information.

ACTION DATE: 12/08/2016 SYSTEM DATE: 12/08/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Research:

ZAC'S Garage LLC, EIN [REDACTED]
Carl P. Gross Member
PO Box 5008
Freehold, NJ 07728

Open 1065 FR. Created 200806

Form 1065 filed for 201212 through 201512.

Pulled via Mef.

2015 members:

ZCGar LLC, [REDACTED] 50% (This is Carl Gross's portion).
GAPAVE Asset Trust, EIN [REDACTED] 50% (This is the Hovnanian portion).
This ownership structure is the same on all available Forms 1120.

GAPAVE Asset Trust, EIN [REDACTED]
William Read Rankin Trustee

(Address on IDRS)
1 Dag Hamarskld Blvd, Ste 1
Freehold, NJ 07728

[REDACTED]

No open FR. No returns ever filed.

ACTION DATE: 12/08/2016 SYSTEM DATE: 12/08/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Sent the following to the Trustee of the GAPAVE Asset Trust.....William Read Rankin

Department of the Treasury
Internal Revenue Service
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION
Date: 10/12/2016

William Read Rankin
[REDACTED]

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Dear William Read Rankin,

I am writing to you in your capacity as Trustee of the "GAPAVE Asset Trust." Section 1.6012-3 of the Treasury Regulations provides that a trustee must provide a copy of the trust instrument (with any amendments) at the request of the Internal Revenue Service. The copy must be submitted with the trustee's written statement that the copy is true and complete. I have enclosed the relevant portion of the regulations for your reference.

In accordance with these regulations, please provide a copy of the trust instruments for the "GAPAVE Asset Trust" along with your statement that the copies are true and correct. Please provide this information to me no later than 01/31/2017. This request is not a notice of examination.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
4 PARAGON WAY STE. 2
FREEHOLD, NJ 07728-7895

Phone#: (732) 761-3338
Fax#: (888) 897-4380

Sincerely,

M. MACGILLIVRAY
REVENUE OFFICER
Employee ID#: 1000212849

ACTION DATE: 12/08/2016 SYSTEM DATE: 12/08/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Prepared summons in aid of collection to Zachary J. Gross, Esq. requesting copies of the article of organization for Zac;'s Garage and VEC Realty. Submitted to GM for approval.

ACTION DATE: 12/08/2016 SYSTEM DATE: 12/08/2016 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: Investors Bank
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons = Negative.

ACTION DATE: 12/08/2016 SYSTEM DATE: 12/08/2016 CONTACT: OTHER CREATE ID: 22033529

POST OFFICE SEARCH

POST OFFICE SEARCH

RESULTS: 4759 confirms that mail is delivered to Shant Hovnanian at 520 Navesink River Road, Red Bank, (Middletown), NJ 07701.

Mail is also delivered to Shant Hovnanian at 1 Dag Hammarskjold Plaza, Suite 12, Freehold, NJ 07728.
TP is not known at 167 E 61st Street, New York, NY 10065.

ACTION DATE: 12/09/2016 SYSTEM DATE: 12/09/2016 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: M & T Bank
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Laurie at the bank. [REDACTED] An additional extension is needed. 2 weeks.
Returned her call and left a VM that the extension is granted.

ACTION DATE: 12/09/2016 SYSTEM DATE: 12/09/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Organized case files and sent an email to RO Troichuk who will be assisting with the CH search.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 12/10/2016

CREATE ID: 00000000

Systemic History: INVENTORY ITEM UPDATED - ICS

OI INVENTORY ITEM CHANGED FROM

26104737 TO 99999999

ACTION DATE: 12/12/2016 SYSTEM DATE: 12/12/2016 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

AL 12/13/2016 - 01/09/2017.

ACTION DATE: 12/12/2016 SYSTEM DATE: 12/12/2016 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Reviewed email & attachments from assigned RO with respect to OI for record searches
-Discussed briefly

ACTION DATE: 12/12/2016 SYSTEM DATE: 12/12/2016 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT. ENTITY TYPE: INDIVIDUAL

NAME LINE 1: Zachary J Gross Esq

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the law office of Zachary J. Gross Esq. Served summons in aid of collection
pertaining to Zac's Garage and VEC Realty upon Chary Torres at the front desk.

ACTION DATE: 12/20/2016 SYSTEM DATE: 12/21/2016 CONTACT: FIELD CREATE ID: 22033514

REAL PROP SEARCH

REAL PROP SEARCH

RESULTS: FV to Courthouse to pull property records

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 12/28/2016 SYSTEM DATE: 12/28/2016 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

FV to Courthouse to pull property records

ACTION DATE: 01/03/2017 SYSTEM DATE: 01/03/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

FV to Courthouse to pull property records

ACTION DATE: 01/10/2017 SYSTEM DATE: 01/10/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Met w/OI RO and discussed the status of the investigation.

ACTION DATE: 01/13/2017

CREATE ID: 22033514

Systemic History: INVENTORY ITEM UPDATED - ICS

00000003 Updates: OI

DUE DATE CHANGED FROM: 1/20/2017 TO 3/1/2017

ACTION DATE: 01/13/2017 SYSTEM DATE: 01/17/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

Field visit to Monmouth County Surrogate
-No records found on Paris or Vahak Hovnanian

ACTION DATE: 01/23/2017 SYSTEM DATE: 01/24/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

FV to Monmouth County Clerk to pull more records on case

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 01/24/2017 SYSTEM DATE: 01/24/2017 CONTACT: OTHER CREATE ID: 22033514

UTILITY COMPANIES

UTILITY COMPANIES

RESULTS: TC to American Water Co at 800-272-1325
-Customer Service Rep confirmed they service Red Bank address
-Rep wasn't sure where to send Summons-suggested HQ
-Website indicates HQ as the following:
New Jersey American Water
1025 Laurel Oak Rd
Voorhees NJ 08043

TC to NJ Natural Gas at 800-221-0051
-Customer Service rep confirms they service that area
-Summons address (based on Summons' on other TPs)
NJ Natural Gas
1415 Wyckoff Rd
Wall Twp NJ 07727
732-938-1000

Water/Sewer provided by Red Bank Borough
-732-530-2770
Tax and Water Office
90 Monmouth Street
Red Bank NJ 07701

ACTION DATE: 01/31/2017 SYSTEM DATE: 01/31/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Met w/ RO 3514. We discussed and reviewed documents associated w/ the TP related CH search.

ACTION DATE: 01/31/2017 SYSTEM DATE: 01/31/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Reviewed parital courthouse search docs w/assigned RO

ACTION DATE: 01/31/2017 SYSTEM DATE: 02/01/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

FV to Monmouth Courthouse for more property records on case

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 02/01/2017 SYSTEM DATE: 02/01/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Reviewed courthouse docs
-Shant listed as partner of Exequeties Associates

IDRS research
-Name is listed in basic search w/EIN [REDACTED]
address: 12 Dag Hammarskjold Blvd Freehold NJ 07728
-Vahak Hovnanian listed as General Partner

No INOLES, BMFOL, IRP under this EIN

-No record for this company under name or EIN in ACCURINT
-No records for this company in NJ Tax Records or Monmouth County Clerk
-No info in NJ Dept of Revenue

ACTION DATE: 02/01/2017 SYSTEM DATE: 02/01/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

RO unable to find 12 Dag Hammarskjold in NJ Tax Records
-Only 36A, 36B & 167B addresses listed-none owned by TP

124 Wemrock Rd in Freehold NJ listed under Paris Hovnanian through 2017
-1 Dag Hammarskjold Blvd listed as her address
-Farm land: 28 acres

ACTION DATE: 02/02/2017 SYSTEM DATE: 02/02/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

FV to Courthouse; printed add'l documents for case

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
CABLEVISION
CSC HOLDINGS LLC
ATTN: SUBPOENA COMPLIANCE IN THE LE
1111 STEWART AVE
BETHPAGE, NY 11714

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
NJ AMERICAN WATER
ATTN: LEGAL DEPT
1025 LAUREL OAK ROAD
VOORHEES, NJ 08043

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
NJ GAS
ATTN: LEGAL DEPT
1415 WYCKOFF RD
WALL, NJ 07719

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
JCP&L
FIRST ENERGY CORP
ATTN: LEGAL DEPT
76 SOUTH MAIN STREET
AKRON, OH 443081890

ACTION DATE: 02/02/2017 SYSTEM DATE: 02/02/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Issuing Summons to utility company for payment info for last 12 months

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170202122325 FORM 2039 SUMMONS GENERATED
TO: JCP&L
AT: ATTN LEGAL DEPT, 76 SOUTH MAIN STREET, AKRON, OH 44308-1890

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324
APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728
APPEARANCE DATE: 03/03/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
JCP&L
ATTN LEGAL DEPT, 76 SOUTH MAIN STREET, AKRON, OH 44308-1890

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170202122844 FORM 2039 SUMMONS GENERATED
TO: NJ GAS
AT: 1415 WYCKOFF RD, WALL, NJ 07719

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324
APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728
APPEARANCE DATE: 03/03/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
NJ GAS
1415 WYCKOFF RD, WALL, NJ 07719

THIRD PARTY ENTITY TYPE: BUSINESS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170202123127 FORM 2039 SUMMONS GENERATED

TO: NJ AMERICAN WATER

AT: 1025 LAUREL OAK ROAD, VOORHEES, NJ 08043

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 03/03/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

NJ AMERICAN WATER

1025 LAUREL OAK ROAD, VOORHEES, NJ 08043

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170202123411 FORM 2039 SUMMONS GENERATED

TO: CABLEVISION

AT: ATTN SUBPOENA COMPLIANCE IN THE LE, 1111 STEWART AVE, BETHPAGE, NY 11714

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 03/03/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

CABLEVISION

ATTN SUBPOENA COMPLIANCE IN THE LE, 1111 STEWART AVE, BETHPAGE, NY 11714

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170202123411 FORM 2039

DATE SERVED: 02/02/2017

APPEARANCE DATE: 03/03/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: CABLEVISION

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170202123127 FORM 2039

DATE SERVED: 02/02/2017

APPEARANCE DATE: 03/03/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: NJ AMERICAN WATER

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: SUMMONS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

SUMMONS SERIAL NO. 20170202122325 FORM 2039

DATE SERVED: 02/02/2017

APPEARANCE DATE: 03/03/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: JCP&L

ACTION DATE: 02/02/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170202122844 FORM 2039

DATE SERVED: 02/02/2017

APPEARANCE DATE: 03/03/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: NJ GAS

ACTION DATE: 02/03/2017 SYSTEM DATE: 02/03/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Working on organizing documents secured at County Clerk

ACTION DATE: 02/08/2017 SYSTEM DATE: 02/08/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

RO assigned to OI drove by 520 Navesink to view property
-Very large home on Navesink River; 3 car garage; hills partially block view of home from street;
house set back from street
-3 vehicles in driveway; RO could not obtain license plate numbers

ACTION DATE: 02/08/2017 SYSTEM DATE: 02/08/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

continued reviewing court docs

ACTION DATE: 02/09/2017 SYSTEM DATE: 02/09/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

continued reviewing court docs

ACTION DATE: 02/10/2017 SYSTEM DATE: 02/10/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

continued reviewing court docs

ACTION DATE: 02/13/2017 SYSTEM DATE: 02/13/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Cert mail receipts recd on Summonses issued to NJ Gas, NJ Water, & JCPL

ACTION DATE: 02/15/2017 SYSTEM DATE: 02/15/2017 CONTACT: PHONE CREATE ID: 22033514

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Kim

NAME LINE 2: NJ Gas

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: TC from Kim at NJ Gas [REDACTED]

-Indicated that there is a 520 & 520b Navesink-will send docs on both

-Indicated Shant was on both accounts 2006-2008. Since then, Vahek Hovnanian on account

When docs are recd, add'l Summons will be issued, if necessary, on earlier years

ACTION DATE: 02/17/2017 SYSTEM DATE: 02/17/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Cablevision Summons response recd

-No records found

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 02/17/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170202123411 CLOSED

COMPLIED ON 02/17/2017

ACTION DATE: 02/17/2017

SYSTEM DATE: 02/17/2017

CONTACT: CORR.

CREATE ID: 22033514

GENERAL HISTORY

First Energy Summons docs

-mailing address for bills: 1 Dag HAMmarskjold Blvd Freehold NJ

-Name of Vahak Hovnanian

732-462-8200

917-299-7171

-Move in date: 6/1/05

-Customer contact: Paris

-Disconnection notices sent 8/31/16, 11/1/16, 1/3/17

-Acct was paid \$1805.97 1/5/17

Payments recd from UMB Bank (rout 044000804) accounts 4787800370569, 8902054829141, 8902058902456

ACTION DATE: 02/17/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170202122325 CLOSED

COMPLIED ON 02/17/2017

ACTION DATE: 02/23/2017

CREATE ID: 22033514

Systemic History: INVENTORY ITEM UPDATED - ICS

00000003 Updates: OI

DUE DATE CHANGED FROM: 3/1/2017 TO 7/28/2017

ACTION DATE: 02/27/2017

SYSTEM DATE: 02/27/2017

CONTACT: OTHER

CREATE ID: 22033514

GENERAL HISTORY

reviewed/prepared court docs for meeting w/assigned RO on 2/28

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 03/01/2017 SYSTEM DATE: 03/01/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Summons docs recd from NJ Gas

Two accounts found

[REDACTED] 5: 520 Navesink River

[REDACTED] 520b Navesink River

-Both in name of Vahak Hovnanian

Bill mailing address: 1 Dag Hammarskjold Blvd Freehold NJ

-Current balance \$338

-Payments being made via credit card in name of Shant Hovnanian through 2016

-Payments made Oct 2016-Jan 2017 via check: routing [REDACTED]

ACTION DATE: 03/01/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170202122844 CLOSED

COMPLIED ON 03/01/2017

ACTION DATE: 03/01/2017 SYSTEM DATE: 03/01/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

NJ American Water Summons docs recd

-Acct in name of Vahak Hovnanian

-mailing address: 1 Dag Hammarskjold Blvd

-payment in Jan 2017 from bank-rout [REDACTED]

ACTION DATE: 03/01/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170202123127 CLOSED

COMPLIED ON 03/01/2017

ACTION DATE: 03/02/2017 SYSTEM DATE: 03/02/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Reviewed recent utility summonses responses.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 03/06/2017 SYSTEM DATE: 03/06/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

TC to First Energy re: Summons

-L/msg requesting add'l info on credit card used for payments (in order to issue cc Summons)

RO issuing Summons to JP Morgan (bank account used for payments in 2017

-Will request last 6 months statements, deposits, checks, signature card

ACTION DATE: 03/06/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:

JP MORGAN CHASE, N.A.

NATIONAL SUBPOENA PROCESSING

7610 WEST WASHINGTON ST.

INDIANAPOLIS, IN 46231

ACTION DATE: 03/06/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170306130613 FORM 2039 SUMMONS GENERATED

TO: JP MORGAN CHASE, N.A.

AT: 7610 WEST WASHINGTON ST, INDIANAPOLIS, IN 46231

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 04/10/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

JP MORGAN CHASE, N.A.

7610 WEST WASHINGTON ST, INDIANAPOLIS, IN 46231

THIRD PARTY ENTITY TYPE: FINANCIAL_INSTITUTION

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 03/07/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170306130613 FORM 2039

DATE SERVED: 03/07/2017

APPEARANCE DATE: 04/10/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: JP MORGAN CHASE, N.A.

ACTION DATE: 03/08/2017

CREATE ID: 22033529

Systemic History: INVENTORY ITEM UPDATED - ICS

00000003 Updates: OI

DUE DATE CHANGED FROM: 7/28/2017 TO 12/31/2017

ACTION DATE: 03/13/2017 SYSTEM DATE: 03/13/2017 CONTACT: PHONE CREATE ID: 22033514

GENERAL HISTORY

TC to Kim at NJ Gas

-Requested info on credit card used for payment

-She will inquire if she can get that info and call back

ACTION DATE: 03/15/2017 SYSTEM DATE: 03/15/2017 CONTACT: PHONE CREATE ID: 22033514

GENERAL HISTORY

TC from KIm at NJ Gas re: Summons

-She was unable to get the credit card info for the payment used on account

-The payment was too far back

Recent payments were through a bank account-Summons already issued

ACTION DATE: 03/16/2017 SYSTEM DATE: 03/16/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Met with assigned RO to review Court docs

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 03/16/2017 SYSTEM DATE: 03/16/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Reviewed CH records and worked case issues w/ RO 3514.

ACTION DATE: 03/25/2017

CREATE ID: 00000000

Systemic History: INVENTORY ITEM UPDATED - ICS

CIP INVENTORY ITEM CHANGED FROM

22033516 TO 99999999

ACTION DATE: 04/03/2017 SYSTEM DATE: 04/03/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Reviewed TP's credit report secured by assigned RO in Oct 2016

-TP has credit cards w/Bank of America & Chase-both balances reported as loss

-TP also has AMEX & 3 store cards

Summons for payment info on these cards may be necessary

JP Morgan Summons docs due 4/10-if cards are not paid via this bank account, additional summonses will be issued

No additional sources found in DMV/DOL-TP does not finance any vehicles

ACTION DATE: 04/06/2017 SYSTEM DATE: 04/06/2017 CONTACT: PHONE CREATE ID: 22033514

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Katie

NAME LINE 2: JP Morgan

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: TC From Katie at JP Morgan re: Summons
File No: 823933

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

317-757-7321

-She cannot locate an account under the account or TP's SSN

-RO provided routing number as well-she said it comes up for JP and UMB

She will further research

RO will send additional Summons to UMB

ACTION DATE: 04/06/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:

UMB, NA

ATTN: LEGAL DEPT

1008 OAK STREET

KANSAS CITY, MO 64106

ACTION DATE: 04/06/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170406100049 FORM 2039 SUMMONS GENERATED

TO: UMB, NA

AT: 1008 OAK STREET, KANSAS CITY, MO 64106

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 04/21/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

UMB, NA

1008 OAK STREET, KANSAS CITY, MO 64106

THIRD PARTY ENTITY TYPE: FINANCIAL_INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 04/06/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170406100049 FORM 2039

DATE SERVED: 04/06/2017

APPEARANCE DATE: 04/21/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: UMB, NA

ACTION DATE: 04/11/2017 SYSTEM DATE: 04/11/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

FV to Howell Tax Assessor

-SECured Tax Map for 1 Dag Hammarskjold Plaza

-Clerk indicated it's listed as located on Wyckoff Mills

ACTION DATE: 04/21/2017 SYSTEM DATE: 04/21/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Summons response from UMB

-Account [REDACTED] is actually account for Morgan Stanley

-UMB is 3rd party processor for the mutual account

-No records are available

RO contacted Morgan Stanley at 800-869-3326

-Rep located account for TP and provided Mona Andrikian as the Advisor

-Contacted Mona at 212-296-0666 for address to send Summons

Compliance Officer w/Morgan Stanley returned call

Summons can be sent to:

222 5th Ave, 15th Floor

New York NY 10036

Attn: Eduardo Bacarez

ACTION DATE: 04/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170406100049 CLOSED

COMPLIED ON 04/21/2017

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 04/21/2017 SYSTEM DATE: 04/21/2017 CONTACT: PHONE CREATE ID: 22033514

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: JP Morgan

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

RESULTS: RO contacted JP Morgan to f/u on Summons due 4/7

-Rep advised response was mailed 4/19 indicating no records were found

RO will close Summons accordingly

ACTION DATE: 04/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170306130613 CLOSED

COMPLIED ON 04/21/2017

ACTION DATE: 04/22/2017

CREATE ID: 00000000

Systemic History: ENTITY UPDATE - IDRS

IDRS POA RECORD HAS BEEN DELETED FROM ICS: REP ID: 03045614594 NAME: WILLIAM READ RANKIN

ACTION DATE: 04/24/2017 SYSTEM DATE: 04/24/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

reviewed data.

ACTION DATE: 04/24/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:

MORGAN STANLEY

ATTN: EDUARDO BACAREZ

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

222 5TH AVE, 15TH FLOOR
NEW YORK, NY 10036

ACTION DATE: 04/24/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170424105521 FORM 2039 SUMMONS GENERATED

TO: MORGAN STANLEY

AT: 222 5TH AVE 15TH FLOOR, NEW YORK, NY 10036

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 05/15/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

MORGAN STANLEY

222 5TH AVE 15TH FLOOR, NEW YORK, NY 10036

THIRD PARTY ENTITY TYPE: FINANCIAL_INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 04/24/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170424105521 FORM 2039

DATE SERVED: 04/24/2017

APPEARANCE DATE: 05/15/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: MORGAN STANLEY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 05/11/2017 SYSTEM DATE: 05/11/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Morgan Stanley Summons returned as undeliverable
-Closing and reissuing to a different address

ACTION DATE: 05/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SERIAL NO. 20170424105521 SUMMONS CLOSED - NON ENFORCED
REASON: OTHER REASON
REMARKS: returned

ACTION DATE: 05/11/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
MORGAN STANLEY
ATTN: SUBPOENA DEPT
485 LEXINGTON AVE 14TH FLOOR
NEW YORK, NY 10017

ACTION DATE: 05/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170511131551 FORM 2039 SUMMONS GENERATED
TO: MORGAN STANLEY
AT: 485 LEXINGTON AVE 14TH FLOOR, NEW YORK, NY 10017

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 06/09/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
MORGAN STANLEY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

485 LEXINGTON AVE 14TH FLOOR, NEW YORK, NY 10017

THIRD PARTY ENTITY TYPE: FINANCIAL_INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 05/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170511131551 FORM 2039

DATE SERVED: 05/11/2017

APPEARANCE DATE: 06/09/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: MORGAN STANLEY

ACTION DATE: 05/22/2017 SYSTEM DATE: 05/22/2017 CONTACT: PHONE CREATE ID: 22033514

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Morgan Stanley

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

RESULTS: TC from June at 914-225-9706

-Requested SSN on Shant -provided

ACTION DATE: 05/25/2017 SYSTEM DATE: 05/25/2017 CONTACT: OTHER CREATE ID: 27006277

REVIEWED

Analyst Borbon- accessed case to check subcode. This case should be subcoded 309 due to exam spc present.

ACTION DATE: 05/25/2017

CREATE ID: 22033529

Systemic History: ENTITY UPDATED - ICS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

SUB CASE CODE updated from (000) COMPLIANCE TDA/TDI
to (309) ATAT

ACTION DATE: 06/12/2017 SYSTEM DATE: 06/12/2017 CONTACT: PHONE CREATE ID: 22033514

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Latoya

NAME LINE 2: Morgan Stanley

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: TC from Latoya at 667-312-4033

-Requested extension on summons appearance to 6/22-granted

ACTION DATE: 06/12/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SERIAL NO. 20170511131551 SUMMONS FORM 2039

SERVED ON 05/11/2017 TO: MORGAN STANLEY

HAS BEEN EXTENDED UNTIL 06/22/2017 12:00 AM

ACTION DATE: 06/14/2017

CREATE ID: 22033529

Systemic History: FORMS/CORRESPONDENCE

LETTER 3174 DATED 06/14/2017 GENERATED TO:

SHANT HOVNANIAN

1 DAG HAMMARSKJOLD PLAZA SUITE 12

FREEHOLD, NJ 07728-5221998

INCLUDED MODS:

30/200212 30/200312 30/200412 30/200712

AMOUNT OWED BY: 7/14/2017

ACTION DATE: 06/14/2017

CREATE ID: 22033529

Systemic History: FORMS/CORRESPONDENCE

LETTER 3174 DATED 06/14/2017 GENERATED TO:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

SHANT HOVNANIAN
520 NAVESINK RIVER ROAD
RED BANK, NJ 07701

INCLUDED MODS:

30/200212 30/200312 30/200412 30/200712

AMOUNT OWED BY: 7/14/2017

ACTION DATE: 06/14/2017 SYSTEM DATE: 06/14/2017 CONTACT: CORR. CREATE ID: 22033529

GENERAL HISTORY

L3174 mailed to TP at 1 Dag Hammarskjold Plaza, Suite 12, Freehold, NJ 07728 and 520 Navesink River Road, Red Bank, NJ 07701 w/ Pub 1.

ACTION DATE: 06/14/2017 SYSTEM DATE: 06/14/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Pulled CFINK. The POA for Rankin is no longer on the system.

ACTION DATE: 06/14/2017

CREATE ID: 22033529

Systemic History: FORMS/CORRESPONDENCE

FORM 4759 PREPARED, ADDRESS(ES) USED:

SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA SUITE 12
FREEHOLD NJ 077285221998

ACTION DATE: 06/14/2017

CREATE ID: 22033529

Systemic History: FORMS/CORRESPONDENCE

FORM 4759 PREPARED, ADDRESS(ES) USED:

SHANT HOVNANIAN
520 NAVESINK RIVER ROAD
RED BANK NJ 077010000000

ACTION DATE: 06/14/2017 SYSTEM DATE: 06/14/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Prepared Form 13931 to request TP's travel history and submitted same to GM for approval.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 06/14/2017 SYSTEM DATE: 06/14/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Began to review case status.

ACTION DATE: 06/15/2017 SYSTEM DATE: 06/15/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Processed Form 13931 to the SBSE International Coordinator w/ GM approval.

ACTION DATE: 06/15/2017 SYSTEM DATE: 06/15/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

Field work on case

ACTION DATE: 06/15/2017 SYSTEM DATE: 06/15/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Met w/ RO 3515 and discussed case issues.

ACTION DATE: 06/16/2017 SYSTEM DATE: 06/16/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Manalapan Township

NAME LINE 2: Howell Township

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

RESULTS: Called Manalapan Twp @ [REDACTED] and Howell Twp @ [REDACTED] RO made this contact to inquire about the correct Block and Lot numbers on real property.

ACTION DATE: 06/16/2017 SYSTEM DATE: 06/16/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Began a comprehensive review of the public records obtained by RO 3615.

ACTION DATE: 06/19/2017 SYSTEM DATE: 06/19/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Continued to review public records.

ACTION DATE: 06/20/2017 SYSTEM DATE: 06/20/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Continued review of public records and case related documents.

ACTION DATE: 06/21/2017 SYSTEM DATE: 06/21/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

Field work with assigned RO

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
LOCKE LORD BISSELL & LIDDELL LLP
ATTN: ROBERT W. MOUTON
601 POYDRAS STREET SUITE 2660
NEW ORLEANS, LA 70130

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

LEVY SOURCE ADDED:
TITLEVEST AGENCY INC
ATTN: BRIAM TORMEY
44 WALL STREET 10TH FLOOR
NEW YORK, NY 10005

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
TITLEVEST AGENCY INC
ATTN: BRIAN TORMEY
44 WALL STREET 10TH FLOOR
NEW YORK, NY 10005

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
T6 UNISON SITE MANAGEMENT LLC
PO BOX 1951
FREDERICK, MD 217020951

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
SPRINT CONTRACTS & PERFORMANC
MAILSTOP KSOPHT0101-22650
6391 SPRINT PARKWAY
OVERLAND PARK, KS 662512650

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
SBA NETWORK SERVICES
ATTN: NEW JERSEY PROJECT COORDINATO
1 LETHBRIDGE PLAZA SUTE 23
ROUTE 17 NORTH
MAHWAY, NJ 07034

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
T-MOBILE

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ATTN: TECIA PITTS
4 SYLVAN WAY
PARSIPPANY, NJ 07054

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170621113403 FORM 2039 SUMMONS GENERATED
TO: RECORDS CUSTODIAN AT T-MOBILE
AT: 4 SYLVAN WAY, PARSIPPANY, NJ 07054

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/24/2017 TIME: 9:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
RECORDS CUSTODIAN AT T-MOBILE
4 SYLVAN WAY, PARSIPPANY, NJ 07054

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
T-MOBILE
ATTN: LEGAL DEPT
12920 SE 38TH ST.
BELLEVUE, WA 98006

TELEPHONE CHANGED FROM: TO: (425) 378-4000
FAX NUMBER CHANGED FROM: TO: (425) 378-4040

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN: 1**

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
SPRINT CORPORATE SECURITY
ATTN: MELANIE ZIMMER
KSOPHM0216-SUBPOENA COMPLIANCE
6480 SPRINT PARKWAY
OVERLAND PARK, KS 66251
TELEPHONE CHANGED FROM: TO: (913) 315-0660
FAX NUMBER CHANGED FROM: TO: (913) 315-0736

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
SPRINT SPECTRUM L.P.
ATTN: MELANIE ZIMMER
KSOPHM0216-SUBPOENA COMPLIANCE
6480 SPRINT PARKWAY
OVERLAND PARK, KS 66251

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170621115853 FORM 2039 SUMMONS GENERATED
TO: SPRINT SPECTRUM L.P.
AT: KSOPHM0216-SUBPOENA COMPLIANCE, 6480 SPRINT PARKWAY, OVERLAND PARK, KS 66251

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
SPRINT SPECTRUM L.P.
KSOPHM0216-SUBPOENA COMPLIANCE, 6480 SPRINT PARKWAY, OVERLAND PARK, KS 66251

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:

SBA NETWORK SERVICES

ATTN: NJ PROJECT COORDINATOR

8051 CONGRESS AVE STE 100

BOCA RATON, FL 334871311

TELEPHONE CHANGED FROM: TO: (561) 995-7670

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170621122056 FORM 2039 SUMMONS GENERATED

TO: RECORDS CUSTODIAN AT SBA NETWORK SERVICES

AT: 8051 CONGRESS AVE STE 100, BOCA RATON, FL 33487-1311

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

RECORDS CUSTODIAN AT SBA NETWORK SERVICES

8051 CONGRESS AVE STE 100, BOCA RATON, FL 33487-1311

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:

T6 UNISON SITE MANAGEMENT LLC
92 THOMAS JOHNSON DR., STE 130
FREDERICK, MD 21702

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170621124859 FORM 2039 SUMMONS GENERATED

TO: RECORDS CUSTODIAN AT T6 UNISON SITE MANAGEMENT LLC

AT: 92 THOMAS JOHNSON DR STE 130, FREDERICK, MD 21702

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

RECORDS CUSTODIAN AT T6 UNISON SITE MANAGEMENT LLC
92 THOMAS JOHNSON DR STE 130, FREDERICK, MD 21702

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:

LOCKE LORD BISSELL & LIDDELL LLP
ATTN: ROBERT W. MOUTON
601 POYDRAS STREET SUITE 2660

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

NEW ORLEANS, LA 70130
TELEPHONE CHANGED FROM: TO: (504) 558-5100

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170621125456 FORM 2039 SUMMONS GENERATED
TO: LOCKE LORD BISSELL & LIDDELL LLP
AT: 601 POYDRAS STREET SUITE 2660, NEW ORLEANS, LA 70130

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
LOCKE LORD BISSELL & LIDDELL LLP
601 POYDRAS STREET SUITE 2660, NEW ORLEANS, LA 70130

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
TITLEVEST AGENCY INC
ATTN: BRIAN TORMEY
44 WALL STREET 10TH FLOOR
NEW YORK, NY 10005
TELEPHONE CHANGED FROM: TO: (212) 757-5800
FAX NUMBER CHANGED FROM: TO: (212) 757-0466

ACTION DATE: 06/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

SUMMONS SERIAL NO. 20170621130338 FORM 2039 SUMMONS GENERATED
TO: RECORDS CUSTODIAN AT TITLEVEST AGENCY INC
AT: 44 WALL STREET 10TH FLOOR, NEW YORK, NY 10005

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
RECORDS CUSTODIAN AT TITLEVEST AGENCY INC
44 WALL STREET 10TH FLOOR, NEW YORK, NY 10005

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/21/2017 SYSTEM DATE: 06/21/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Continued research and investigative work w/ RO 3514.

Located former Hovnanian associated Arthur Havighoest with an address in Basking Ridge, NJ.

ACTION DATE: 06/22/2017 SYSTEM DATE: 06/22/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Finalized Summonses-mailed accordingly

ACTION DATE: 06/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

SUMMONS SERIAL NO. 20170621124859 FORM 2039

DATE SERVED: 06/22/2017

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT T6 UNISON SITE

ACTION DATE: 06/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170621130338 FORM 2039

DATE SERVED: 06/22/2017

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT TITLEVEST AGEN

ACTION DATE: 06/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170621125456 FORM 2039

DATE SERVED: 06/22/2017

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: LOCKE LORD BISSELL & LIDDELL LLP

ACTION DATE: 06/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170621115853 FORM 2039

DATE SERVED: 06/22/2017

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: SPRINT SPECTRUM L.P.

ACTION DATE: 06/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

SUMMONS SERIAL NO. 20170621122056 FORM 2039

DATE SERVED: 06/22/2017

APPEARANCE DATE: 07/24/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT SBA NETWORK SE

ACTION DATE: 06/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170621113403 FORM 2039

DATE SERVED: 06/22/2017

APPEARANCE DATE: 07/24/2017 TIME: 9:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT T-MOBILE

ACTION DATE: 06/22/2017 SYSTEM DATE: 06/22/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: US Trustee

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: Pulled PACER for the Hovbilt Chapter 11, Petition #13-30341

The plan has been confirmed and the matter appears to be still before the court.

Called the US Trustee and left a VM requesting a call back.

Jeffrey M. Sponder
Office of U.S. Trustee
One Newark Center
Newark, NJ 07102
973-645-2379

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Email: jeffrey.m.sponder@usdoj.gov

ACTION DATE: 06/22/2017 SYSTEM DATE: 06/22/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: JP Morgan Chase Bank
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons Results:

International Strategic Partners LLC
Account # [REDACTED]
Shant Hovnanian was the Managing Member.
Account opened 05/05/2002 & Closed 02/28/2011

International Strategic Partners LLC
Account # [REDACTED]
Shant Hovnanian was the Managing Member.
Account opened 03/06/2002 & Closed 07/30/2010

Radio & Wireless Software Development LLC
Account # [REDACTED]
Shant Hovnanian was the Managing Member.
Account opened ? & Closed 06/30/2011

Rovakat LLC
Account # [REDACTED]
Shant Hovnanian was the Managing Member.
Account opened 01/06/2005 & Closed 07/30/2010 (Redactions ?)

Sunshower LLC
Account # [REDACTED]
Shant Hovnanian was a signatory
Account Opened ? & Closed 10/31/2010

Sunshower LLC
Account # [REDACTED]
Shant Hovnanian Managing Member
Account opened 02/04/2004 & Closed 02/28/2011

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

SpeedusNYCOM LP
Account # [REDACTED]
Shant Hovnanian CEO....Other also were signatory
Opened 06/17/2003, remained open w/ a small balance of \$98.97 as of 10/31/2016.
No significant activity illustrated for the look back period.

SpeedusNYCOM LP
Account [REDACTED] 5 [REDACTED] 8
Shant Hovnanian CEO....Other also were signatory
Opened 09/21/1999, remained open w/ a small balance of \$20.00 as of 10/31/2016.
Some activity noted during the look back period. Albeit small. Deposits from HOVSAT Inc, Affinity FCU account.

Cellular Vision of New York LP
Account # [REDACTED]
Shant Hovnanian CEO, Angela M Vaccaro CAO
Opened 09/03/1998 & Closed ?
No statements provided. Likely closed long ago.

ACTION DATE: 06/22/2017 SYSTEM DATE: 06/22/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: JP Morgan Chase
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/201312 (P)

RESULTS: Summons Response:

Hilde Jenssen AKA Hilde Hovnanian held account [REDACTED] 5, (Checking) & account [REDACTED] 2 (Savings) at JP Morgan Chase Bank. Note the small balance savings account appears to pertain to the Hovnanian's minor child, Charentz Hovnanian.

These accounts remained open w/ a small balance as of 10/31/2016.

Automatic debts are paying cards ending 9177 and 2273

Offshore deposits from Norway are noted. Note: Shant Hovnanian has advised that his ex-wife had returned to Norway. Is Shant using this account?

Hilde Hovnanian maintains an IRA w/ Chase with a balance of \$80,879,62 as of 10/2016.

ACTION DATE: 06/22/2017 SYSTEM DATE: 06/22/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: M & T Bank
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Reviewed documents from M & T Bank regarding the former mortgage on the property at 520 Navesink River Road, Middletown, NJ. The mortgage release was recorded in 2012. The last mortgage payments were made by Vahak S Hovnanian & Village Mall.

Research on Village Mall is negative.

ACTION DATE: 06/22/2017 SYSTEM DATE: 06/22/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: VEC Realty
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons Response:

VEC Realty Operating Agreement.

Original members were Carol Gross & Vahak Hovnanian, 10/15/1998. Amended to change the % owned by each member 03/06/2001.

Gac's Garage Operating Agreement.

Dated 10/03/2012. ZCGar LLC (Carl Gross) 50% & Gapave Trust c/o William Read Rankin Trustee 50%.

ACTION DATE: 06/22/2017 SYSTEM DATE: 06/22/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Continued research.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 06/23/2017 SYSTEM DATE: 06/23/2017 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to the Monmouth County Clerk's Office, Freehold, NJ.

Continued research of public records and obtained copies of some older records contained in books. Details to be documented once the data has been analyzed and organized into the respective property files.

ACTION DATE: 06/23/2017 SYSTEM DATE: 06/23/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

FV to Dag Hammarskjold Plaza, 1 Dag Hammarskjold Blvd, Freehold, (Howell Twp.), New Jersey.

RO located the following tenants at this address:

Suite 3
Village Medical Associates
Alexander Petru MD
Internal Medicine
732-761-1788
Hours: 10 - 2 for the rest of June. (Vacation hours posted).

The office was closed.

Suite 5:
Pampering Podiatrist
Joshua D. Grill DPM
732-780-0769
Hours:
M 9 - 1
W 1 - 5
F 9 - 1

The office was open and busy. RO briefly spoke w/ Sue F. (She did not want to give her full name). She advised that the landlord is Shant Hovnanian and that the rents are paid to him. She was not comfortable speaking w/ RO and the office was busy. RO explained that he would return w/ a summons for the lease agreement and other documents. The summons should provide proper verification that this is an official IRS inquiry. She should be more comfortable speaking w/ RO at that time?

She advised that Shant Hovnanian's office is in the building and his secretary should be available.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

RO attempted to gain access to the main building, but the doors were locked.

Suite 6:
J Vero & Associates.
Office closed.

Suite ?
Hair Control
732-462-2711
Closed.

Suite 8:
Jerry Hillman LLC
Tax Preparation Services
732-577-6304
Office closed.

ENTITY TYPE: INDIVIDUAL
NAME LINE 1: Reprisal
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170511131551 CLOSED
COMPLIED ON 06/28/2017

ACTION DATE: 06/28/2017 SYSTEM DATE: 06/28/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd Summons response from Morgan Stanley
Account [REDACTED]
Hide Jennsen Hovnanian TTEE
PACHAVA Asset Trust
U/D DTD 10/08/2007

As of March 2016: beginning value: \$13577.92; ending value: \$12603
-Cash, BDP, MMFs: \$1536.40

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

-Stocks: \$11067

As of March 2017: beginning value: \$46226.62; ending value: \$30696.45

-Auto payments to CHUBB, NJNG, NJ Natural Gas, First Energy, Geico, Verizon

-Transfer out of account \$5850 to Speedus Corp New

Account form and agreement included; signed 6/18/13

-Hilde Jenssen Hovnanian: 5/5/69

-Annual compensation: \$250k; total annual income: \$1mil

-Hilde only signatory

Trust AGreement filed 10/11/11

-Btwn Shant & Hilde

-"Shant S. Hovnanian Asset Trust" dated 10/8/07 amended to "Pachava Asset Trust AGreement"

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:

AMERICAN EXPRESS COMPANY-DATA MARK

ATTN: SUBPOENA RESPONSE UNIT

43 BUTTERFIELD CIRCLE

EL PASO, TX 79906

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:

CHEX SYSTEMS INC.

CUSTODIAN OF RECORDS

7805 HUDSON RD SUITE 100

WOODBURY, MN 55125

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170628110748 FORM 2039 SUMMONS GENERATED

TO: CHEX SYSTEMS INC.

AT: 7805 HUDSON RD SUITE 100, WOODBURY, MN 55125

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

CHEX SYSTEMS INC.

7805 HUDSON RD SUITE 100, WOODBURY, MN 55125

THIRD PARTY ENTITY TYPE: FINANCIAL_INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:

FIA CARD SERVICES

LEGAL ORDER PROCESSING

AZ1-200-20-37

P O BOX 29961

PHOENIX, AZ 85038

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170628111313 FORM 2039 SUMMONS GENERATED

TO: AMERICAN EXPRESS SUBPOENA RESPONSE UNIT

AT: 43 BUTTERFIELD CIRCLE, EL PASO, TX 79906

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

FORM 6863 GENERATED TO:
AMERICAN EXPRESS SUBPOENA RESPONSE UNIT
43 BUTTERFIELD CIRCLE, EL PASO, TX 79906

THIRD PARTY ENTITY TYPE: FINANCIAL_INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170628112458 FORM 2039 SUMMONS GENERATED
TO: FIA CARD SERVICES
AT: AZ1-200-20-37, P O BOX 29961, PHOENIX, AZ 85038

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
FIA CARD SERVICES
AZ1-200-20-37, P O BOX 29961, PHOENIX, AZ 85038

THIRD PARTY ENTITY TYPE: FINANCIAL_INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170628110748 FORM 2039

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

DATE SERVED: 06/28/2017
APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: CHEX SYSTEMS INC.

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170628111313 FORM 2039

DATE SERVED: 06/28/2017
APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: AMERICAN EXPRESS SUBPOENA RESPONSE

ACTION DATE: 06/28/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170628112458 FORM 2039

DATE SERVED: 06/28/2017
APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: FIA CARD SERVICES

ACTION DATE: 06/28/2017 SYSTEM DATE: 06/28/2017 CONTACT: OTHER CREATE ID: 22033529

POST OFFICE SEARCH

POST OFFICE SEARCH

RESULTS: 4759 confirms that TP receives mail at 520 Navesink River Road, Red Bank, (Middletown), New Jersey 07701.

ACTION DATE: 06/28/2017 SYSTEM DATE: 06/28/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Resumed review of mon co CH records.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 06/29/2017 SYSTEM DATE: 06/29/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Affinity Federal Credit Union

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: Summons in aid of collection sent via certified mail.

ACTION DATE: 06/29/2017 SYSTEM DATE: 06/29/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

Field work on case

ACTION DATE: 06/29/2017 SYSTEM DATE: 06/29/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Computershare

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: Summons in aid of collection. Followup on deposit to UBS.

ACTION DATE: 06/29/2017 SYSTEM DATE: 06/29/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

NAME LINE 1: Verizon
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons in aid of collection issued via certified mail.

ACTION DATE: 06/29/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
THE CHUBB CORPORATION
ATTN: SUBPEONA DEPT
15 MOUNTAINVIEW RD
WARREN, NJ 07059

ACTION DATE: 06/29/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
GEICO INSURANCE
ATTN: LEGAL DEPT
5260 WESTERN AVE
CHEVY CHASE, MD 20815

ACTION DATE: 06/29/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170629135456 FORM 2039 SUMMONS GENERATED
TO: THE CHUBB CORPORATION
AT: 15 MOUNTAINVIEW RD, WARREN, NJ 07059

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
THE CHUBB CORPORATION
15 MOUNTAINVIEW RD, WARREN, NJ 07059

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/29/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170629140210 FORM 2039 SUMMONS GENERATED
TO: GEICO INSURANCE
AT: 5260 WESTERN AVE, CHEVY CHASE, MD 20815

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
GEICO INSURANCE
5260 WESTERN AVE, CHEVY CHASE, MD 20815

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 06/29/2017 SYSTEM DATE: 06/29/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Investigative & summons work w/ RO 3514.

ACTION DATE: 06/29/2017 SYSTEM DATE: 06/29/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Zargis Medical Corporation, EIN [REDACTED]

The Morgan Stanley records for the PACHAVA Asset Trist account reflects 2 deposits in 2016 from Zargis Medical. Internet research reflects Zargis Medical to be affiliated with Speedus Corp, bit its website is dead.

IDRS reflects the last 1120 filed was [REDACTED]. This is a similar pattern to other Shant Hovnanian businesses. Requested ESTAB for 02-200712 & 200612.

ACTION DATE: 06/30/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170629140210 FORM 2039

DATE SERVED: 06/30/2017

APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: GEICO INSURANCE

ACTION DATE: 06/30/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170629135456 FORM 2039

DATE SERVED: 06/30/2017

APPEARANCE DATE: 07/28/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: THE CHUBB CORPORATION

ACTION DATE: 06/30/2017 SYSTEM DATE: 06/30/2017 CONTACT: PHONE CREATE ID: 22033514

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Kaleb Bell

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

NAME LINE 2: SBA

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: TC from Kaleb Bell, legal, from SBA re: Summons

-Bell advised that there was very little information that could be identified regarding the Summons; in fact they were "stumped"
-It appears, based on the attachment sent w/the Summons, that SBA prepared a memo between Sprint and Adelphia water for site acquisition work for Sprint (in other words, helped find a spot for Sprint to build a tower)
-However, to his knowledge, SBA never built a tower nor has any rights on a tower
-Bell will respond via writing but indicated he can be contacted with any follow up questions

ACTION DATE: 06/30/2017 SYSTEM DATE: 06/30/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Continued research and file organization work.

ACTION DATE: 06/30/2017 SYSTEM DATE: 06/30/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Prepared summonses in aid of collection to be served upon the tenants at 1 Dag Hammarskjold Blvd, Freehold, (Howell Twp), New Jersey. Summonses are planned for:

Jerry Hillman LLC & Jerome Hillman in Suite 8.
Hair Control & Diana Deshefy/Diana Labben in an un-numbered suite.
J Vero Associates & Joanne Vero in Suite 6
Pampering Podiatrist & Dr Joshua Grill in Suite 5
Village Medical Associates & Dr Alexander Petcu in Suite 3.

RO plans to serve these summonses personally in the near future.

ACTION DATE: 07/03/2017 SYSTEM DATE: 07/03/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd letter from SBA re: convo on 6/30 (see ICS history)
-Closing Summons accordingly

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 07/03/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170621122056 CLOSED

COMPLIED ON 07/03/2017

ACTION DATE: 07/03/2017 SYSTEM DATE: 07/03/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Summons issued to T6 Unison site Management at 92 Thomas Johnson Dr Ste 130 Frederick MD 21702 was returned as undeliverable

Cert mail receipts recd re: Summons:

-TMobile

-Sprint Spectrum

-SBA (already closed)

ACTION DATE: 07/03/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170621130338 CLOSED

COMPLIED ON 07/03/2017

ACTION DATE: 07/03/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SERIAL NO. 20170621124859 SUMMONS CLOSED - NON ENFORCED

REASON: OTHER REASON

REMARKS: Returned; will be reissued as necessary

ACTION DATE: 07/03/2017 SYSTEM DATE: 07/03/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd Summons docs from First American Title Ins Com (TitleVest)

-Printed over 100 pages from disc (PW firstaml)

-No invoice

Regarding Easment with Adelphia Water Company for water tower

-Signed by Arthur P Havighorst II as VP on 9/27/10

-Drawing of where tower is included

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Agreement included transferring all rights, title and interest of the following to Unison on same date:

- Communications Site Lease AGreement (water tower) between Nextel and Adelphia Water dated 10/25/00
- Lease AGreement btwn Adelphia and AT&T Wireless dated 4/2/02
- Tower Lease by and btwn Adelphia and Omnipoint dated 6/28/04

- Copy of Adelphia By-Laws adopted 10/1/70 included
- Cert of Incorporation for Adelphia included; signed by Vahak Hovnanian 11/1969
- Insurance docs included: indicates Adelphia acquired by Hovbitl 10/13/78
- Net Profits Agreement
- Sale from Adelphia to T6 Unison for \$574,139 (cell tower) 9/28/10

ACTION DATE: 07/05/2017 SYSTEM DATE: 07/05/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Cert mail receipts recd from Locke Lord Bessell & Geico re: summonses

ACTION DATE: 07/07/2017 SYSTEM DATE: 07/07/2017 CONTACT: PHONE CREATE ID: 22033514

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Gloria Kniffen
NAME LINE 2: Sprint Spectrum

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: TC from Gloria re: Summons to Sprint

- Would like telephone conference to discuss Summons and information they have
- RO returned call to [REDACTED]
- Advised that RO assigned will contact her to set up p/c
- Forwarded message to assigned RO

ACTION DATE: 07/10/2017 SYSTEM DATE: 07/10/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd cert receipts from Chubb Corp & Amex re: Summonses

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 07/10/2017 SYSTEM DATE: 07/10/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Sprint

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: VM from Gloria Knissen requesting a call back @ [REDACTED]. Returned her call and left a VM.

ACTION DATE: 07/10/2017 SYSTEM DATE: 07/10/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: US Trustee Atty Jeff Spangler

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: Spangler returned RO's call. Called him back to find that he is on vacation this week. Left a VM.
973-645-2379

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170711111744 FORM 2039 SUMMONS GENERATED

TO: CABLEVISION

AT: ATTN SUBPOENA COMPLIANCE IN THE LE, 1111 STEWART AVE, BETHPAGE, NY 11714

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324
APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728
APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
CABLEVISION
ATTN SUBPOENA COMPLIANCE IN THE LE, 1111 STEWART AVE, BETHPAGE, NY 11714

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :
30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170711113425 FORM 2039 SUMMONS GENERATED
TO: RECORDS CUSTODIAN AT FIRST ENERGY CORP
AT: 76 SOUTH MAIN STREET, AKRON, OH 44308-1890

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324
APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728
APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
RECORDS CUSTODIAN AT FIRST ENERGY CORP
76 SOUTH MAIN STREET, AKRON, OH 44308-1890

THIRD PARTY ENTITY TYPE: BUSINESS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170711113854 FORM 2039 SUMMONS GENERATED
TO: RECORDS CUSTODIAN AT NJ AMERICAN WATER
AT: 1025 LAUREL OAK ROAD, VOORHEES, NJ 08043

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
RECORDS CUSTODIAN AT NJ AMERICAN WATER
1025 LAUREL OAK ROAD, VOORHEES, NJ 08043

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170711114149 FORM 2039 SUMMONS GENERATED
TO: RECORDS CUSTODIAN AT NJ GAS
AT: 1415 WYCKOFF RD, WALL, NJ 07719

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
RECORDS CUSTODIAN AT NJ GAS
1415 WYCKOFF RD, WALL, NJ 07719

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
COMCAST CORPORATION
COMCAST CENTER
1701 JFK BOULEVARD
PHILADELPHIA, PA 19103

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170711114508 FORM 2039 SUMMONS GENERATED
TO: RECORDS CUSTODIAN AT COMCAST CORPORATION
AT: 1701 JFK BOULEVARD, PHILADELPHIA, PA 19103

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
RECORDS CUSTODIAN AT COMCAST CORPORATION
1701 JFK BOULEVARD, PHILADELPHIA, PA 19103

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 07/11/2017 SYSTEM DATE: 07/11/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Village Medical Associates, Dr Alexander Petcu MD

NAME LINE 2: Mirela Petcu

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to 1 Dag Hammarskjold Blvd, Freehold, NJ, Suite 3.

RO served summonses in aid of collection upon Dr Petcu's spouse, Mirela Petcu. She advised that she will comply.

ACTION DATE: 07/11/2017 SYSTEM DATE: 07/11/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: J Vero Associates

NAME LINE 2: Joanne Vero

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RESULTS: FV to 1 Dag Hammarskjold Blvd, Freehold, NJ, Suite 6.

RO served summonses in aid of collection upon Joanne Vero. She advised that she will comply.

ACTION DATE: 07/11/2017 SYSTEM DATE: 07/11/2017 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to 1 Dag Hammarskjold Blvd, Freehold, NJ.

Suite 5: Pampering Podiatrist & Dr. Joshua Grill = Office closed.

Suite ?: Hair Control, Diana Deshefy & Diana Labben = Office closed.

Suite 8: Jerry Hillman LLC & Jerome Hillman = Office closed.

FV to 3443 US Highway 9, Freehold, NJ searching for Jerry Hillman LLC & Jerome Hillman. This turned out to be an old office location. He is no longer there per an unnamed informant. (RO did not ID as IRS).

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170711114508 FORM 2039

DATE SERVED: 07/11/2017

APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT COMCAST CORPOR

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170711114149 FORM 2039

DATE SERVED: 07/11/2017

APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT NJ GAS

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

SUMMONS SERIAL NO. 20170711113854 FORM 2039

DATE SERVED: 07/11/2017

APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT NJ AMERICAN WA

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170711113425 FORM 2039

DATE SERVED: 07/11/2017

APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT FIRST ENERGY C

ACTION DATE: 07/11/2017 SYSTEM DATE: 07/11/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

ICS shows 2 summonses issued to Cablevision-one is Comcast

ACTION DATE: 07/11/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170711111744 FORM 2039

DATE SERVED: 07/11/2017

APPEARANCE DATE: 08/11/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: CABLEVISION

ACTION DATE: 07/11/2017 SYSTEM DATE: 07/11/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Jerry Hillman LLC

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

NAME LINE 2: Jerome Hillman

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Called the accounting office of Jerry Hillman LLC @ [REDACTED]. He is on vacation until 07/17/2017. Therefore, RO sent the summonses directed to Jerry Hillman LLC and Jerome Hillman to his accounting office via certified mail.

ACTION DATE: 07/11/2017 SYSTEM DATE: 07/12/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Hair Control

NAME LINE 2: Diana Deshefy, fka Diana Labben

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the home of Diana Deshefy @ 4 Eastwick Ct, Marlboro, New Jersey.

RO spoke w/ Diana Deshefy and served summonses in aid of collection upon her.

She advised that she will comply and she provided the following information.

- Her phone number is [REDACTED]. (Cell)
- She continues to operate Hair Control out of the small rental space at Dag Hammarskjold, Blvd.
- She pays rent of \$700 per month.
- She has rented this space since 1981.
- She made the original arrangements for the rental with Vahak Hovnanian. (TP's father).
- Up until 2 months ago she made the rent checks payable to Vahak Hovnanian. However, about 2 months ago she was advised that the rent checks should be made payable to Hovsat Inc. She received this information from Shant Hovnanian's secretary named Karen. She did not have a last name.
- The rent checks are currently made payable to Hovsat Inc.
- Since Vahak Hovnanian's death, Shant Hovnanian has become the landlord.
- Shant Hovnanian is rarely seen around the Dag Hammarskjold Blvd complex.
- The rent checks are paid in person to Shant Hovnanian's secretary, Karen who is usually at work in an office in the main building. Shant is rarely there.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

- She may have an old lease that was drawn up with Vahak Hovnanian many years ago. She currently rents the business space without a lease on a month to month basis.

She agreed to provide the requested information prior to the appearance date.

ACTION DATE: 07/12/2017 SYSTEM DATE: 07/12/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Sprint
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Exchanged emails w/ Gloria Nissan at Sprint. [REDACTED]

We have tentatively scheduled a conference call for Next Thursday, 07/20/2017 @ 11:00 Eastern time to discuss the summons w/ her and Sprint Counsel.

ACTION DATE: 07/12/2017 SYSTEM DATE: 07/12/2017 CONTACT: OTHER CREATE ID: 22033529

POST OFFICE SEARCH

POST OFFICE SEARCH

RESULTS: 4759 confirms that Shant Hovnanian also receives mail at 1 Dag Hammarskjold Blvd, Suite 12, Freehold, NJ 07728,

ACTION DATE: 07/13/2017 SYSTEM DATE: 07/13/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd cert mail receipts re: Summonses from Chubb, Titlevest & Chex

ACTION DATE: 07/13/2017 SYSTEM DATE: 07/13/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

FIA summons returned as undeliverable
-Web search indicates FIA merged with Bank of America

RO will need to research new address & reissue summons if necessary

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 07/13/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SERIAL NO. 20170628112458 SUMMONS CLOSED - NON ENFORCED
REASON: OTHER REASON
REMARKS: returned undeliverable

ACTION DATE: 07/14/2017 SYSTEM DATE: 07/14/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Ocean County Records Check

ACTION DATE: 07/14/2017 SYSTEM DATE: 07/14/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Pampering Podiatrist
NAME LINE 2: Dr Joshua Grill

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to 1 Dag Hammarskjold Blvd, Suite 5, Howell, (Freehold), New Jersey.

RO served summonses in aid of collection upon an employee named Susan Fama. She had no information, but advised that she would give the summonses to Dr Grill.

ACTION DATE: 07/14/2017 SYSTEM DATE: 07/14/2017 CONTACT: FIELD CREATE ID: 22033529

REAL PROP SEARCH

REAL PROP SEARCH

RESULTS: FV to the Monmouth County Clerk's Office.

Continued to research public records related to Shant Hovnanian and business entities associated with him. Copies documents as necessary.

ACTION DATE: 07/14/2017 SYSTEM DATE: 07/14/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Verizon
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Chris Gardner @ Verizon. Returned her call as requested to [REDACTED]

She requested RO's fax number. Provided same.

ACTION DATE: 07/14/2017 SYSTEM DATE: 07/14/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: T-Mobile
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Michael Lyons (?) @ T-Mobile. Returned his call to [REDACTED]

Left a VM requesting a call back.

ACTION DATE: 07/17/2017 SYSTEM DATE: 07/17/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd letter from American Express acknowledging Summons dated 6/28/17

File No: CI-19YM5

-Indicated that it may take up to 60 days for response (RO will extend summons to 8/28)

ACTION DATE: 07/17/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SERIAL NO. 20170628111313 SUMMONS FORM 2039

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

SERVED ON 06/28/2017 TO: AMERICAN EXPRESS SUBPOENA RESPONSE
HAS BEEN EXTENDED UNTIL 08/28/2017 12:00 AM

ACTION DATE: 07/17/2017 SYSTEM DATE: 07/17/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Jerry P Hillman

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: PC from Hillman regarding the summons pertaining to his business rental. [REDACTED]

Returned his call. He advised that he has rented the location since 2011. The checks used to be made payable to K Hovnanian. Recently he was instructed to pay Hovsat Inc.

All communications regarding the rental are made with Karen in the main business office. He did not recall her last name. It may be Gaurialli (?). He agreed to look her name up and provide same.

Hillman pays \$1600 per month. The 2011 lease was for 3 years. he is now month to month.

Hillman will provide the requested information.

ACTION DATE: 07/17/2017 SYSTEM DATE: 07/17/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: T-Mobile

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: VM from Michael Lyons. 973-292-8819. He wants to know how to respond.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Returned his call. Left a VM containing RO's address and fax number.

ACTION DATE: 07/17/2017 SYSTEM DATE: 07/17/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Verizon
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM and Fax from Verizon, Chris Gardener, [REDACTED]

Their initial search was negative. However, they cannot read the summons or attachments. They got blurred out in Verizon's in house processing. RO was instructed to fax an updated summons to Verizon at [REDACTED] 16 for additional research.

She advised that the matter does not pertain to a wireless account.

Prepared a follow up summons, obtained GM approval and faxed same to Verizon at 325-949-6916.

-----Fax Transmission Report-----

To: Subpoena Compliance at (325) 949-6916 Subject of Fax: IRS Summons
Result: The transmission was successful.
Description: ok
Result Code:0000
Pages Sent: 007
Sent at: 07/17/17 12:09 CT
Connect Time
Retry Count: 0
Remote CSI: Verizon

ACTION DATE: 07/17/2017 SYSTEM DATE: 07/17/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

NAME LINE 1: US Trustee
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: PC from US Trustee Sponder. RE Hovbilt Chapter 11. He advised that the last step in front of plan confirmation was an agreement w/ IRS. He believes that this has been accomplished. He could not say of any funds would flow to Shant Hovnanian in the end. He advised that DOJ attorney Olga Tobin represents IRS. Her phone number is [REDACTED]

ACTION DATE: 07/17/2017 SYSTEM DATE: 07/17/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Additional Ocean County prop search

ACTION DATE: 07/17/2017 SYSTEM DATE: 07/17/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Rob Mutton Esq.
NAME LINE 2: Mclock Lord

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Ron Mutton regarding the cell tower summons. Returned his call as requested to [REDACTED]

He provided the following information:

His client, Unison, purchased the cell tower rights in 2010 for \$500,000.

Unison sold these rights to American Tower.

American Tower currently holds the tower rights to the cell contracts.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

The lease was for 40 years.

An easement was granted to Unison, (now American Tower), to allow access to the tower.

The documents were signed by Arthur Havighorst for the seller.

Both Unison and American Tower are his clients.

He will provide an explanatory cover letter w/ the few documents that he has.

He agreed to reach out to Unison and American Tower to see if they have any additional information that would shed light on the matter. He will get back to RO in this regard.

ACTION DATE: 07/17/2017 SYSTEM DATE: 07/17/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Reviewed and organized the documents recently obtained from the Monmouth County Clerk's office.

The Monmouth County search is almost complete, but for a missing deed associated w/ property held by Adelphia Water Company.

ACTION DATE: 07/18/2017 SYSTEM DATE: 07/18/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd cert mail receipts re: summonses (on Freehold address) from NJ America Water, Cablevision, First Energy

ACTION DATE: 07/18/2017 SYSTEM DATE: 07/18/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Additional Ocean County record search

ACTION DATE: 07/18/2017 SYSTEM DATE: 07/18/2017 CONTACT: FIELD CREATE ID: 22033529

REAL PROP SEARCH

REAL PROP SEARCH

RESULTS: FV to the Monmouth County Clerk's Building, Freehold, New Jersey.

Obtained missing deed copies regarding the property still held by Adelphia Water Company Inc. At this juncture, the Monmouth County search should be complete.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 07/18/2017 SYSTEM DATE: 07/18/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Freehold Township Employees

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the Freehold Township Municipal Building, One Municipal Plaza, Freehold, New Jersey.

RO met with employees in the Tax Collectors office, the Tax Assessor's office, the Zoning office and the Construction office with regard to the property at 124 Wemrock Rd, Freehold, NJ, (Block 68.01, Lot 29, Qual: QFARM).

Tax Collector:

Met w/ Beth Kiernan, Tax Collector, [REDACTED]

The subject property is one large lot, but is broken into 2 lots for tax purposes. The 2 properties are: 1) Block 68.01, Lot 29 and 2) Block 68.01, Lot 29, Qual: QFARM.

The Tax collector advised that the reported value of Block 68.01, Lot 29 is zero and they are not taxing this block and lot. Block 68.01, Lot 29, Qual: QFARM is being taxes based upon a reduced farm rate. RO instructed to seek details from the Tax Assessor regarding why a portion of the property is not taxed.

Freehold Township shows the property owner as Paris Hovnanian. The update to VSHPHH Trust has not been reported to the municipality.

There is currently a \$100 unpaid tax balance on the property from the 2nd quarter of 2017.

There had been a Tax Lien on the property that was paid in February of 2017.

Tax Lien #15-00016 was sold to T and M Professional Services on 12/08/2015.

This municipal tax lien was paid by Ms Karen Gandolfo, VAHPHH Trust, 1 Dag Hammarskjold Blvd, Freehold, NJ 07728.

A copy of the check was obtained reflecting the payment was made via a Cashier's Check from PNC Bank. The remitter is listed as Zargis Medical Corp. (A business known to be associated w/ Shant Hovnanian).

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

(Karen Gandolfo appears to be the "Karen" that the tenants at 1 Dag Hammarskjold Blvd interact with) The Tax Collector took RO's business card and she advised that she will contact RO the next time that a tax payment is made on the subject property. She will provide RO w/ a copy of the check.

Tax Assessor:

Met w/ Michael D Imbriaco, Tax Assessor, [REDACTED]

He advised that there is just one property and he believes that the entire lot should be taxed at the reduced farm rate. He is unsure why the property is not being taxed in Toto. It appears to be a possible township error.

Obtained a copy of the tax map showing the subject property to be 38.9 acres.

The property is undeveloped land with a farming operation on part of the land.

Mr. Imbriaco advised that the property owner must apply for the reduced farming rate yearly.

He advised that the property owner grows 20 acres of rye on the property.

RO obtained copies of the Application for Farmland Assessment for the past three (3) years. These documents indicate that Paris Hovnanian is the property owner. However, each document is signed by Shant Hovnanian. In 2015 and 2016, Shant Hovnanian signed "for Paris Hovnanian." In 2017 he signs for VSHPHH Trust.

The 2018 farmland application is due in August of 2018 and should be filed by the end of September.

The 2017 farmland application indicated that the farming operation is conducted by Thomas L Dancer, 81 Agress Road, Perrineville, NJ 08535.

The Tax Assessor took RO's business card and agreed to provide RO with a copy of the 2018 farmland application when it is submitted.

Zoning:

RO met w/ Danielle B Sims, Planning Board Administrative Officer.
732-294-2080

She searched for zoning applications associated w/ the subject property. The only zoning application for this property was from 1990 - 1992 pertaining to a proposed Wemriock Golf Training Center owned by Target Golf Inc.

Nothing recent.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]**Construction:**

Paul in the construction department searched and found no permits associated with the subject property.

ACTION DATE: 07/18/2017 SYSTEM DATE: 07/18/2017 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to 124 Wemrock Road, (Block 68.01, Lot 29, Qual:QFARM), Freehold, NJ.

The property is a vacant field with woods to the back of the lot.

The field appears to have been farmed in the past with an overgrown access road onto the property. The tall grasses growing in the field could be rye. However, the field appears to be more wild than planted. Still, RO is not a farmer and I have no idea when rye would be planted and harvested. Therefore, RO concludes that it is unclear if the property is actively farmed.

RO took several pictures of the property.

ACTION DATE: 07/18/2017 SYSTEM DATE: 07/18/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.**OTHER 3RD PARTY CONT.**

ENTITY TYPE: OTHER

NAME LINE 1: LDS Church

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the LDS church adjacent to 124 Wemrock Rd, Freehold, NJ.

RO encountered a group in a back room. RO apologized for the interruption and asked the group if the land next door is actively being farmed. A young man stated that he has not seen anyone farming that land recently.

ACTION DATE: 07/18/2017 SYSTEM DATE: 07/18/2017 CONTACT: OTHER CREATE ID: 22033529

REAL PROP SEARCH**REAL PROP SEARCH**

RESULTS: Results of global Monmouth County public records search conducted over time by RO 3514 and RO 3529.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Hovnanian Property Search:**520 Navesink River Road, Red Bank, (Middletown), New Jersey, (Block 1043, Lot 67.02):
Formerly Block 461, Lot 4****Deeds:**

The properties at 500 and 520 Navesink River Road, Red Bank, (Middletown), NJ were acquired together by Vahak S. Hovnanian and Paris H. Hovnanian on 09/30/1993. 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02.

Vahak S. Hovnanian and Paris H. Hovnanian, (husband & wife), acquired the property at 520 Navesink River Road, Red Bank, (Middletown), New Jersey, (Block 1043, Lot 67.02), from Bayard Dominick Stout and Ruth Stout for \$1,200,000 on 09/30/1983. This deed pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02. On 12/29/1999, Vahak S. Hovnanian and Paris H. Hovnanian, (husband & wife), transferred the property to themselves as Tenants in Common for \$10.00. This deed pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02.

Two (2) separate deeds dated 12/29/1999 transfer Vahak S. Hovnanian's portion to Vahak S. Hovnanian as Trustee of the Vahak S. Hovnanian Red Bank Qualified Personal Trust pursuant to the Vahak S. Hovnanian Red Bank Qualified Personal Trust agreement dated 12/30/1999. AND Paris H. Hovnanian's portion to Paris H. Hovnanian as Trustee of the Paris Hovnanian Red Bank Qualified Personal Trust pursuant to the Paris Hovnanian Red Bank Qualified Personal Trust Agreement dated 12/29/1999. These deeds were recorded 12/29/1999. These deeds pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02.

Two (2) separate "Corrective" Deeds dated 01/28/2004 were subsequently recorded reflecting that the aforementioned trusts were never created. These deeds place the property back to Vahak S. Hovnanian and Paris H. Hovnanian as Tenants in Common. This deed pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02.

On 01/28/2004 the property was transferred back to Vahak S. Hovnanian and Paris H. Hovnanian, (husband & wife). T by E. This deed pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02. Vahak S. Hovnanian transferred his interest in the property to and Paris H. Hovnanian for \$1.00 on 09/28/2007. 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02 were split at this point.

On 06/21/2011, Paris H. Hovnanian transferred the property to The Shant S. Hovnanian Asset Trust for \$1.00. Hilde Jenssen Trustee. RE: 520 Navesink River Road is Block 1043, Lot 67.02

On 12/16/2011, the property was transferred to the Pachava Asset Trust. The deed was executed by Hilde Hessen Hovnanian. RE: 520 Navesink River Road is Block 1043, Lot 67.02

Note: B5022, P440 listed on the deed wherein Vahak S. Hovnanian and Paris H. Hovnanian acquired this property is not a correct reference. It is noted that B5055, P0437 is a Negative Covenant Agreement between Vahak S. Hovnanian and Carteret Savings Bank. Vahak Hovnanian agreed not to further encumber the property in view of the large debts

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that Hovbilt had owed to the bank at the time. Note: B5022, P440 is the last page of this document. This reference on the deed of acquisition appears to be in error. Discharged 08/28/1991, see mortgages.

Deed of Easement :

A deed of easement was recorded 01/24/2007 to Vapacha LLC. granting access to the Navesink River.
Right of Way Agreement issued to JCP&L recorded 05/14/1991.

Mortgages:

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from Fidelity Union Bank for \$1,200,000 on 09/30/1983.
Cancelled 09/12/1994.

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from United Jersey Bank for \$9,500,000 on 08/21/1991.
Discharged 01/26/1994.

This property became encumbered by a Hovnanian related mortgage in favor of United Jersey Bank on 12/29/1993.
Assigned to Summit Bank and then to Stonehill Partners. Discharged 11/16/2011.
The mortgages in question originate in MB5532, P0542.

Vahak & Paris Hovnanian obtained a mortgage from Manufacturers and Traders Trust Company for \$340,000 on 08/05/1994.
Cancelled 06/15/1998.

Vahak & Paris Hovnanian obtained a mortgage from Manufacturers and Traders Trust Company for \$660,000 on 08/05/1995.
Cancelled 06/15/1998.

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from M & T Bank for \$1,300,000 on 06/09/1998. Ass of rents recorded. Discharged 11/21/2013.

Vahak S. Hovnanian and Paris H. Hovnanian obtained a mortgage from M & T Bank for \$1,196,300 on 01/30/2004. A "Partial Release" of this mortgage was issued 06/02/2005. Release in total was recorded 05/24/2012 and 09/24/2012.
Vahak S. Hovnanian and Paris H. Hovnanian were issued a mortgage from Rovakat LLC for \$100,000 on 03/01/2006.
Discharged 08/29/2008.
A Negative Covenant Agreement was executed with Carteret Savings Bank 09/26/1990. Discharged 08/28/1991.

Municipal Tax Liens:

Municipal Tax Lien #25-1986 was recorded 12/24/1986. Released 05/26/1987.
Municipal Tax Lien #970159 was recorded 10/11/1997. Released 01/20/1999.

Municipal Tax Lien #10-21127 was paid 12/23/2010. (Middletown Twp. file).

Municipal Tax Lien #11-00662 was recorded 02/29/2012. Released 01/18/2013.

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Municipal Tax Lien #12-00570 was paid with #11-00662 on 05/29/2013. (Middletown Twp. file).

Municipal Tax Lien #13-00459 was recorded 04/01/2014. Open.
Sold to: TTLBL LLC, 4747 Executive Dr, Ste 510, San Diego, CA 92121.

Municipal Tax Lien #14-00557 was recorded 05/11/2015. Open.
Sold to: MTAG SVCS As Cust for ATCF II, New Jersey LLC, PO Box 54292, New Orleans, LA 70154-4292
Assigned to MTAG as Custodian for Alterna Funding II LLC, PO Box 54967, New Orleans, LA 70154

State of NJ Coastal Permits:

Authorization Letter from NJ DEP recorded 02/08/2005.
NJ DEP issue a permit to allow for a boat dock to be constructed on the Navesink River.
NJ DEP Permit recorded 05/18/2010.

VSHPHH Trust, EIN [REDACTED]

Shant S. Hovnanian Trustee
1 Dag Hammarskjold Blvd, Suite 1
Freehold, NJ 07728-5222-014

Open 1041 FR. No returns filed.

Created 201602.

2015 IRP:
K1 from VEC Realty LLC

Village Mall, Dag Hammarskjold Boulevard, Howell, NJ, (Block 143, Lot 25.04)
1 Dag Hammarskjold Blvd
Freehold, NJ 07728-5222-014

Deeds:

Hovbilt Inc acquired this property from Hans J E Barkalow & Angeline Barkalow for \$164,178 on 04/02/1969.
Vahak S Hovnanian & Hasmig AKA Paris Hovnanian obtained this property from Hovbilt Inc for \$5,000 on 05/16/1973.
Vahak S Hovnanian & Hasmig AKA Paris Hovnanian transferred this property to VSHPHH Trust for \$1.00 on 01/01/2015.

Mortgages:

Vahak S Hovnanian & Paris Hovnanian AND Hovbilt Inc. obtained a mortgage from The Trust Company of New Jersey for \$5,747,685 on 05/18/1979. This mortgage was cancelled on 04/08/1085.
This property became encumbered by a Hovnanian related mortgages in favor of United Jersey Bank on 12/29/1993.
Assigned to Summit Bank and then to Stonehill Partners. Discharged 11/16/2011.
The mortgages in question originate in MB5557, P0997.

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Amended and Restated Mortgage & Security Agreement in favor of Stonehill Partners LP dated 05/30/1997. Modified several times and Discharged 10/31/2001.

Shafto Road, Tinton Falls, NJ, (Block 124, Lot 19.02).

Deeds:

Hovbilt Inc. acquired this property from The Borough of Tinton Falls for "less than \$1.00" on 06/14/1996.

Hovbilt transferred this property to Hasmig (Paris) Hovnanian for \$17,000 on 06/13/1996.

Paris Hovnanian transferred the property to VSHPHH Trust for \$1.00 on 06/01/2015. This deed has many errors.....the date, the block and lot and the town are all errors.

Mortgages:

None

Tax Sale Certificates:

Tax Sale Certificate #2999 was issued 11/20/2015 and Released 02/27/2017.

Tax Sale Certificate #2844 was issued 11/14/2013 and Released 02/27/2017.

124 Wemrock Road, Freehold Twp, NJ, (Block 68.01, Lot 29, Qual Qfarm)

Deeds:

Hovbilt Inc. acquired this property from Charles R Applegate and Isabelle C Applegate, ET AL along with Block 79.02, Lot 1, Manalapan for \$647,394 on 01/22/1988.

Hovbilt transferred this property to Paris H Hovnanian for \$713,672 on 06/19/1990, jointly w/ 7 Hwy 33, Manalapan, NJ, (Block 79.02, Lot 1, Qual Qfarm).

Paris Hovnanian transferred this property to VSHPHH Trust for \$1.00 on 06/01/2015. Deed error = date.

The tax record still reflects Paris Hovnanian as the owner.

Mortgage:

Paris Hovnanian obtained a mortgage from Charles R Applegate, Ruth Buffett & Louis Ann DeStefano for \$225,000 on 06/12/1997. Ruth Buffett assigned her interest among the others on 01/22/1998. Discharged 11/223/1999.

Tax Sale Certificates:

Tax Sale Certificate #15-00016 was issued 12/08/2016. This remains unpaid.

7 Hwy 33, Manalapan, NJ, (Block 79.02, Lot 1, Qual: Qfarm)

Deeds:

Hovbilt Inc. acquired this property from Charles R Applegate and Isabelle C Applegate, ET AL along with 124 Wemrock Road, Freehold Twp, NJ, (Block 68.01, Lot 29, Qual Qfarm) ,for \$647,394 on 01/22/1988.

Hovbilt transferred this property to Paris H Hovnanian for \$713,672 on 06/19/1990. Transferred jointly w/ 124 Wemrock Road, Freehold Twp, NJ, (Block 68.01, Lot 29, Qual Qfarm).

Paris Hovnanian transferred this property to VSHPHH Trust for \$1.00 on 06/01/2015. Deed error = date.

Mortgage:

Paris Hovnanian obtained a mortgage from Charles R Applegate, Ruth Buffett & Louis Ann DeStefano for \$225,000 on

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06/12/1997. Ruth Buffett assigned her interest among the others on 01/22/1998. Discharged 11/223/1999. A LIS Pendens was recorded 04/16/1997.

VEC Realty LLC, EIN [REDACTED]

Gross Carl P Member
63 West Main Street
Freehold, NJ 07728-2140-991

**VEC Realty LLC, VSHPHH Trust, owns 33/3% of VEC Realty LLC.
710 Casino Drive & 971 999 US Highway 9, Howell, NJ, (Block 143, Lot 21):**

Deeds:

VEC Realty LLC acquired this property from Centrastate Healthcare Foundation Inc for \$550,000 on 09/29/1998. Deed recorded 2x.

VEC Realty LLC transferred 2/3 of this property to VEC Realty LLC (1/3) and Carl Gross 2/3 on 10/15/1998. Corrected deed to reflect Carl Gross as co-owner. Deed recorded 2x.

VEC Realty LLC (1/3) and Carl Gross 2/3 transferred the property to VEC Realty LLC on 11/06/2008. Carl Gross owns 1/3 of VEC.

Leasehold Agreements:

The owner(s) of this property had issued leasehold agreements.

Hovstor Leasehold Agreements:

Crentastate Healthcare Foundation, 01/14/1998, B5721, P811
VEC & Carl Gross, 08/09/1999, B5848, P639

Hovstor lease ended by documents recorded 11/27/2012, B8982, P3872.

Hovstor had initially held a leaseholder agreement to the property B5484 P256, (Negative search); B4793, P586, (Correct); B5187, P712, (Negative search).

Mortgages:

Mortgage issued by 7 Provident Savings Bank on 06/30/1993, Provident Savings Bank, mortgage modification agreement, 06/01/1997. Ass of rents recorded in MB5390, P424.

Mortgage based upon leasehold agreement issued by Manufacturers and Traders Trust Company, 06/09/1998 for \$1,300,000. Ass of Rents. Discharged 11/21/2013.

Mortgage given by Bank of New York for \$360,000 on 10/15/1998. Assigned to JP Morgan Chase Bank 03/22/2007. Discharged 11/24/2008.

Bank of New York, Subordination and Non-Disturbance and Attornment Agreement, 11/15/1998

Harmony Bank, Subordination and Non-Disturbance and Attornment Agreement, 11/06/2008.

Harmony Bank, mortgage for \$250,000, dated 11/06/2008. Ass of rents.

Pivnick Realty Group, Leasehold Agreements:

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Pivnick Realty Group holds a leasehold agreement and operates a 7-11 store at this location.

Sublease from Hovstor, 01/28/1993, B5198, P0974.
Memorandum of Lease, 7-11, 02/16/2001, B8013, P3430

Mortgages:

Provident Savings Bank for \$400,000 on 08/06/1998.

Bank of New York, Subordination agreement recorded 10/19/1998.

Bank of New York, Subordination, Nondisturbance and Attornment Agreement, 10/14/1998, B6590, P905.

Provident Savings Bank, Subordination, Nondisturbance and Attornment Agreement, 06/12/2001, B8032, P2585.

Provident Savings Bank for \$750,000 recorded 09/18/2004

Provident Bank for \$34,650 recorded 08/04/2015, released 04/14/2016.

Adelphia Water Company Inc, EIN [REDACTED]

572 Wyckoff Rd
Freehold, NJ 07728

Wyckoff Mills Road, Howell, NJ, (Block 143, Lot 26.01):**AKA Block 143, Lot 26A-1, Lots 25, 26A and 30.**Deeds:

Adelphia Water Company holds title to Block 143 Lot 26.01 AND Block 143 Lot 26.01 Qual T01, Howell, NJ. These are separate properties. A Water & Cell Tower appears to be located on Block 143 Lot 26.01 Qual T01.

Vahak S. Hovnanian acquired this property from James & Helen White for \$14,000 on 12/30/1968.

Vahak S. Hovnanian and Hasmig (AKA Paris) Hovnanian transferred this property to Hovbilt Inc. for \$25,000 on 07/15/1969.

Hovbilt Inc sold this property to Adelphia Water Company Inc. for \$3,100 on 09/29/1978.

Easement issued to New Jersey American Water on 08/26/1998.

Zoning Board documents associated with the Cell Tower Lease Agreements are in the public record.

Cell Tower Lease Agreements:

Tower lease issued by Adelphia Water Company to Omnipoint Facilities Network 2 LLC on 04/21/2004. Five (5) year lease. (T-Mobile).

Tower Lease issued by Adelphia Water Company to Sprint Spectrum LP on 06/21/2004. Five (5) year lease. Termination recorded 07/04/2005.

Current Wireless Communication Easement and Assignment Agreement:

Adelphia Water Company entered into an agreement with T6 Unison Site Management LLC on 09/27/2010. Term = 40 Years.

It appears that this agreement allows T6 Unison Site Management LLC to handle the cell tower operations on the site.

By deed documents dated 03/31/2016, Adelphia Water Company transferred the water & cell tower rights illustrated in the easement agreement with T6 Unison Site Management LLC to VSHPHH Trust.

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Name: SHANT HOVNANIAN

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Mortgages:

No current mortgages.

Paris Hovnanian issued a \$1,000 mortgage to Adelphia Water on 01/15/1994. There was a release document recorded 10/10/2002 releasing this mortgage.

Tax Sale Certificates:

Certificate #20010091 recorded 10/24/2001 & Released 02/27/2002.

Certificate #10120200 recorded 07/27/2012 & Released 07/10/2014.

Certificate #20120199 recorded 07/27/2012. Open.

Certificate #20150122 recorded 03/02/2016. Open.

Howell, Block 144, Lots 148 & 149Deeds:

Hovbilt Inc. sold this property to Adelphia Water Company for \$350,000 on 12/19/1989.

Sold to A Water Co 10 Group LLC for \$400,000 on 10/10/2002.

Misc:

Adelphia Water Company was granted an easement by The Presbyterian Home at Howell Inc regarding Block 139, Lot 11.02 Howell, NJ on 07/25/1997.

Shant Hovnanian:**No property is currently titled to Shant Hovnanian.****Block 141, Lot 4, Howell, NJ:**Deeds:

Shant Hovnanian acquired the real property at Block 141, Lot 4, Howell, NJ from Rose Katz for \$80,000 on 12/21/1981.

This property was sold to French Contracting Inc for \$170,000 on 10/31/1991.

Mortgage:

Shant Hovnanian obtained a mortgage from Rose Katz for \$75,000 on 12/29/1981. Cancelled 03/06/1989.

250 Benett Road, Block 168, Lot 26.02, fka, Block 168, Lot 26B, Howell, NJ:Deeds:

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Name: SHANT HOVNANIAN

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Shant Hovnanian acquired Block 168, Lot 26B Form Bennett Timber Associates Inc for the recorded sum of \$1.00 on 02/02/1978.

Lost in a foreclosure action to First Fidelity Bank recorded 08/28/1998. Foreclosure of Tax Sale Certificate.

First Union Bank, fka First Fidelity Bank sold the property to Perry & Nancy Mastrola 09/06/2000, who continues to hold the property.

Sheriff Sale:

A municipal tax lien certificate was recorded 06/06/1993. Ultimately foreclosed upon.

Howell, Block 164, Lot 30:

Deeds:

Vahak Hovnanian and Shant Hovnanian acquired this property from Helen Becker for \$282,150 on 01/02/1986.

They sold this land to Hovbilt/Fidoreo Inc for the recorded sum of \$1.00 on 08/09/1991.

This property was likely developed.

Howell, Block 165, Lots 6 & 7:

There is a recorded agreement wherein Vahak Hovnanian and Shant Hovnanian had agreed to acquire this land from Helen Becker. (Hand Written). There is also a recorded agreement wherein Vahak Hovnanian and Shant Hovnanian had agreed to sell this land to K Hovnanian Companies Jersey Shire Inc. However, no deeds were located that would indicate that this property had actually been acquired and subsequently sold.

Exequities Associates:

Shant Hovnanian held an interest in an entity named Exequities, a general partnership. This entity had owned condominium units identified as Block 141.03, Lots 51.03, 51.04 & 51/06.

Deeds:

Exequities acquired these properties from Hovbilt Inc on 12/31/1986 for \$330,000.

Exequities sold these units to S2 REO (Tulsa) Corporation for the recorded sum of \$10.00 on 10/11/1994.

S2 REO (Tulsa) Corporation subsequently sold these units to Paul Poli, Gail Zalarick and Walter Gaupmann for \$134,000 on 10/12/1994.

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Howell Residential Court & Sales Inc:

Shant Hovnanian had an interest in this entity that owned real property at Block 137, Lot 49 & 50, Howell, NJ.

Deeds:

Howell Residential Court & Sales Inc acquired this property from the Caggiano family for \$202,000 on 11/6/1978.

To Stavola Contracting Company 04/3/1995.

Parent's property sold:**500 Navesink River Road, Red Bank, (Middletown), NJ; (Block 1043, Lot 67.01):**Deeds:

The properties at 500 and 520 Navesink River Road, Red Bank, (Middletown), NJ were acquired together by Vahak S. Hovnanian and Paris H. Hovnanian on 09/30/1993. 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02.

Vahak S. Hovnanian and Paris H. Hovnanian, (husband & wife), acquired the property at 520 Navesink River Road, Red Bank, (Middletown), New Jersey, (Block 1043, Lot 67.02), from Bayard Dominick Stout and Ruth Stout for \$1,200,000 on 09/30/1983. This deed pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02. On 12/29/1999, Vahak S. Hovnanian and Paris H. Hovnanian, (husband & wife), transferred the property to themselves as Tenants in Common for \$10.00. This deed pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02.

Two (2) separate deeds dated 12/29/1999 transfer Vahak S. Hovnanian's portion to Vahak S. Hovnanian as Trustee of the Vahak S. Hovnanian Red Bank Qualified Personal Trust pursuant to the Vahak S. Hovnanian Red Bank Qualified Personal Trust agreement dated 12/30/1999. AND Paris H. Hovnanian's portion to Paris H. Hovnanian as Trustee of the Paris Hovnanian Red Bank Qualified Personal Trust pursuant to the Paris Hovnanian Red Bank Qualified Personal Trust Agreement dated 12/29/1999. These deeds were recorded 12/29/1999. These deeds pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02.

Two (2) separate "Corrective" Deeds dated 01/28/2004 were subsequently recorded reflecting that the aforementioned trusts were never created. These deeds place the property back to Vahak S. Hovnanian and Paris H. Hovnanian as Tenants in Common. This deed pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02.

On 01/28/2004 the property was transferred back to Vahak S. Hovnanian and Paris H. Hovnanian, (husband & wife). T by E. This deed pertained to 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02.

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Vahak S. Hovnanian transferred his interest in the property to and Paris H. Hovnanian for \$1.00 on 09/28/2007. 500 Navesink River Road is Block 1043, Lot 67.01 AND 520 Navesink River Road is Block 1043, Lot 67.02 were split at this point. Paris H Hovnanian & Vahak S Hovnanian sold 500 Navesink River Road is Block 1043, Lot 67.01 to Nathan Royce Silverstein for \$3,100,000 on 07/20/2012.

Mortgages:

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from Fidelity Union Bank for \$1,200,000 on 09/30/1983. Cancelled 09/12/1994.

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from United Jersey Bank for \$9,500,000 on 08/21/1991. Discharged 01/26/1994.

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from M & T Bank for \$1,300,000 on 06/09/1998. Ass of rents recorded. Discharged 11/21/2013.

Vahak S. Hovnanian and Paris H. Hovnanian obtained a mortgage from M & T Bank for \$1,196,300 on 01/30/2004. A "Partial Release" of this mortgage was issued 06/02/2005. Release in total was recorded 05/24/2012 and 09/24/2012. Vahak S. Hovnanian and Paris H. Hovnanian were issued a mortgage from Rovakat LLC for \$100,000 on 03/01/2006. Discharged 08/29/2008.

A Negative Covenant Agreement was executed with Carteret Savings Bank 09/26/1990. Discharged 08/28/1991.

Manufacturers and Traders Trust Company for
275 Fairfield Rd, Howell, NJ, (Block 178, Lot 21):

Deeds:**Acquisition deed not located.**

Vahak S Hovnanian & Paris H Hovnanian sold this property to Palice Mission Church & Home Inc & Peace Center Church & Home Inc. for \$390,000 on 12/23/1986....who sold the property to the current owners, Gregory Tamzrian & Teresa Tamzrian for \$500,000 on 02/29/2008.

Mortgages:

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from The Trust Company of New Jersey for \$100,000 on 04/26/1979. Discharged 06/06/1979.

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from The Central Jersey Bank & Trust Company for \$400,000 on 05/07/1982. Discharged 07/02/1982.

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Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from WestAmerica Mortgage Company for \$107,000 on 06/24/1982. Discharged 12/23/1986.

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from Fidelity Union Bank for \$1,200,000 on 09/30/1983. Discharged 12/10/1985.

Vahak S Hovnanian & Paris H Hovnanian obtained a mortgage from Riverside Savings & Loan Association for \$300,000 on 11/27/1985. Corrective mortgage recorded to make clear that the amount due was \$300,000. Discharged 02/19/1987.

Block 83, Lot 21A, Freehold Township, NJ:**Deeds:**

Vahak S Hovnanian acquired this property from Hovbilt on 04/01/1982 for the recorded sum of \$1.00.

The property was subsequently split into two (2) parcels and subsequently sold.

On 10/04/1982, a portion of this property was sold to The Township of Freehold for \$100.

On 09/16/1982, a portion of this property was sold to Frank Mitchell & Beverly Mitchell for \$85,000. Vahak S Hovnanian & Paris H Hovnanian took back a mortgage of \$80,000 in this transaction that was cancelled 06/09/1990.

Block 124, Lots 24 & 24Q, Howell, NJ:

Vahak Hovnanian obtained this property from Hovnanian Enterprises for \$925,000 on 06/30/1983. This appears to be property that was subsequently developed. No immediate connection to Shant is noted.

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TIN: [REDACTED]

Adelphia Sewer Company Inc, [REDACTED]
572 Wyckoff Rd
Freehold, NJ 07728

Wyckoff Mills Road, Howell, NJ, (Block 143, Lot 25.05)

Adelphia Sewer Company Inc acquired this property from Hovbilt Inc for \$6,600 on 09/29/1978.

Issued an easement to New Jersey American Water Company Inc on 08/26/1998.

Mortgages:
None

Tax Sale Certificates:
Certificate #20010090 recorded 10/24/2001, Released 02/27/2002.

Misc:
Named as a defendant on a 3rd party foreclosure Lis Pendens.

Adelphia Sewer Company was granted an easement by The Presbyterian Home at Howell Inc regarding Block 139, Lot 11.02 Howell, NJ on 07/25/1997.

Howell Township, Block 165, Lot 6.21:

Deeds:
Adelphia Sewer Company Acquired this property from K Hovnanian at Howell Township Inc for \$10 on 08/18/1998.
Adelphia Sewer Company sold this property to New Jersey American Water Company Inc for \$53,700 on 08/26/1998.

ACTION DATE: 07/18/2017 SYSTEM DATE: 07/18/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Research:

Researched the farmer associated w/ the property at 124 Wemrock Rd, Freehold, NJ.

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Name: SHANT HOVNANIAN**TIN** [REDACTED]

Thomas Dancer, SSN [REDACTED]

Thomas Dancer sold the property at 81 Agress Rd, Millstone Township, NJ on 08/01/2016.

Thomas Dancer purchased property at 183 Sweetmans Ln, Millstone, NJ 08535-81207 on 08/01/2016. The property is a farm This appears to be Dancer's current address.

ACTION DATE: 07/19/2017 SYSTEM DATE: 07/19/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Prepared a summons in aid of collection to be served upon Thomas Dancer....The Farmer. Submitted to GM for approval.

ACTION DATE: 07/19/2017 SYSTEM DATE: 07/19/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Additional prop search

ACTION DATE: 07/19/2017 SYSTEM DATE: 07/19/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd cert mail receipt from Comcast re: Summons

ACTION DATE: 07/19/2017 SYSTEM DATE: 07/19/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: T-Mobile
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Spoke w/ Mike Lyons at T-Mobile. They will send the information directly.

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Name: SHANT HOVNANIAN**TIN:** [REDACTED]

He advised that they currently pay T6 Unison Site Management LLC. They have not paid Adelphia Water in at lease 5 years.

Later in the day, RO received a call from T-Mobile attorney Brian Goldblatt [REDACTED]

He explained that the payments have been made to T6 Unison Site Management LLC since 2010. He will provide a letter in this regard. They will also provide documents related to the transfer and other summonses items.

ACTION DATE: 07/20/2017 SYSTEM DATE: 07/20/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Field work

ACTION DATE: 07/20/2017 SYSTEM DATE: 07/20/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Verizon
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Spoke w/ Christine Gardener at Verizon.

Phone [REDACTED]

Fax: [REDACTED]

She needs the summons attachments w/ the dates and amounts of the payments. Worked up the attachment and faxed it to her RE Verizon case #17147975.

-----Fax Transmission Report-----

To: Christine Gardener at [REDACTED] Subject of Fax: IRS Summons Attachment
Result: The transmission was successful.
Description: ok
Result Code:0000
Pages Sent: 002

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Sent at: 07/20/17 09:51 CT
Connect Time
Retry Count: 0
Remote CSI: Verizon

ACTION DATE: 07/20/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE ADDED:
PNC BANK
RECORD SERVICES UNIT
500 FIRST AVE
PITTSBURGH, PA 15219

ACTION DATE: 07/20/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170720110302 FORM 2039 SUMMONS GENERATED
TO: PNC BANK
AT: 500 FIRST AVE, PITTSBURGH, PA 15219

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 08/25/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
PNC BANK
500 FIRST AVE, PITTSBURGH, PA 15219

THIRD PARTY ENTITY TYPE: FINANCIAL_INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 07/20/2017 SYSTEM DATE: 07/20/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Sprint

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: No conference call at 11:00 AM as was expected, Called Sprint Gloria Nissan,
[REDACTED] Left a VM requesting a call back re our summons.

ACTION DATE: 07/20/2017 SYSTEM DATE: 07/20/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Received and reviewed the 02-200612 and 200712 returns for Zargis Medical Corp.

The only officer listed owned no stock. His name is Raymond Watrous, SSN [REDACTED]

Research:

Raymond L Watrous

350 Grant Ave

Satellite Beach, FL 32937

Phone: 651-600-6273

ACTION DATE: 07/20/2017 SYSTEM DATE: 07/20/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: INDIVIDUAL

NAME LINE 1: Raymond Watrous

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Called and spoke w/ Raymond Watrous, 651-600-6273

Watrous provided the following information:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

- Shat Hovnanian was a major investor in Zardis Medical Corp. when it began 01/2001.
- As time went on, Shant Hovnanian became a larger investor, . This is when Zargis became a subsidiary of Speedus Corp.
- Shant Hovnanian, among others, had control over the Zargis bank accounts. he did not recall the bank.
- 3M Acquired the assets of Zargis Medical Corp 04/2011. He thought that this would have ended Zargis, but he is unclear of this.
- 3M offered Watrous a job and he left Zargis for 3M in 2011. He has no information about the current operations of Zargis Medical Corp.

ACTION DATE: 07/20/2017 SYSTEM DATE: 07/20/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Jerry Hillman LLC

NAME LINE 2: Jerry Hillman

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Received the following:

- Lease Summary documents dated 09/01/2011 between Jetty Hillman and Vahak Hovnanian & Hasmig Hovnanian. Hillman pays \$1,650 per month.
- A second document dated 06/15/2011 executed by Arthur P Havighorst, Esq. for Vahak & Paris Hovnanian.
- Copies of checks. Hillman advises that checks were made payable to Vahak Hovnanian until January 2017.
- Checks from February 2017 to the present are made payable to Hovsat Inc.

Called and asked Hillman to provide the rear of the checks. He will speak w/ his bank and advise.

Later in the day, he faxed copies of the back of the checks. The checks written to Hovsat are deposited into an account at Affinity Credit Union, Basking Ridge, NJ. (A summons has been sent, receipt pending).

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 07/20/2017 SYSTEM DATE: 07/20/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Research:

Note: There are two (2) persons named Nina associated w/ Shant Hovnanian.

1) Nina Hovnanian, SSN [REDACTED] is Shant Hovnanian's sister and only sibling. Internet research indicates that she resides in Armenia with her spouse Arthur Aleksanyan.

2) Nina Donnelly, fka Nina Tower, FKA Nina Hovnanian, SSN [REDACTED] is Shant Hovnanian's 1st wife.

Earlier history entries may have confused these persons.

ACTION DATE: 07/20/2017 SYSTEM DATE: 07/20/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Freehold Township

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: The Freehold Township Tax Assessor's Office has provided the 2017 farm application,. This document is purported to be executed by Nina Hovnanian.

ACTION DATE: 07/20/2017 SYSTEM DATE: 07/20/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Computershare

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

RESULTS: Response to summons dated 06/29/2017 requesting documents associated with the transfer of stock from Computershare to UBS.

The following was provided:

- An account statement showing the shares or "units" of Speedus transferred.

No additional accounts were located.

Limited information provided.

ACTION DATE: 07/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170720110302 FORM 2039

DATE SERVED: 07/21/2017

APPEARANCE DATE: 08/25/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: PNC BANK

ACTION DATE: 07/21/2017 SYSTEM DATE: 07/21/2017 CONTACT: PHONE CREATE ID: 22033514

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Rob

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: TC from Rob from Locke Lorde re: Summons
Requested extension until 7/28-granted

ACTION DATE: 07/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SERIAL NO. 20170621125456 SUMMONS FORM 2039

SERVED ON 06/22/2017 TO: LOCKE LORD BISSELL & LIDDELL LLP

HAS BEEN EXTENDED UNTIL 07/28/2017 12:00 AM

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 07/21/2017 SYSTEM DATE: 07/21/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Comcast Summons response:
-No service provided to this address

ACTION DATE: 07/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170711114508 CLOSED
COMPLIED ON 07/21/2017

ACTION DATE: 07/21/2017 SYSTEM DATE: 07/21/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Village Medical Associates
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Mirela Petcu [REDACTED] Returned her call. She advised that she has all of the documents requested by the summons. She will drop it of in an envelope marked to RO's attention at the Freehold POD.

ACTION DATE: 07/21/2017 SYSTEM DATE: 07/21/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Began to review the Ocean County public records documents searched by RO 3514.

ACTION DATE: 07/24/2017 SYSTEM DATE: 07/24/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

NJ Natural Gas Summons response

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

-No docs on the Freehold address

ACTION DATE: 07/24/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170711114149 CLOSED

COMPLIED ON 07/24/2017

ACTION DATE: 07/24/2017 SYSTEM DATE: 07/24/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Verizon

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Call From Christine Gardener S [REDACTED]

Verizon requests the routing number for the Morgan Stanley account that paid the bill.

Contacted Morgan Stanley. (No disclosure). RO was advised that their routing number is [REDACTED]

Called bank Verizon and provided this information to Gardener.

ACTION DATE: 07/25/2017 SYSTEM DATE: 07/25/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

CHEX Summons response on Shant-no info

ACTION DATE: 07/25/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170628110748 CLOSED

COMPLIED ON 07/25/2017

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 07/25/2017 SYSTEM DATE: 07/25/2017 CONTACT: OTHER CREATE ID: 22033529

REAL PROP SEARCH

REAL PROP SEARCH

RESULTS: Ocean County Search Results:

RO 3514 conducted a search of Ocean County Public Records for TP and TP related persons and entities. The results were reviewed by OR 3529 and are as follows:

Hovnanian Property Search - Ocean County

Shant Hovnanian:

Block 189-2, Lot 10, Lakewood, New Jersey:

Deeds:

Hovbilt Inc transferred this property to Shant S Hovnanian for \$63,500 on 10/30/1981.

Shant S. Hovnanian sold this property to Randy Siegel and Denise Siegel for \$73,000 on 02/28/1986.

Mortgages:

Shant S Hovnanian obtained a mortgage from Westamerica Mortgage Company for \$60,3000 on 10/30/1981. Cancelled 09/26/1985.

This property had been encumbered by a mortgage issued to Hovbilt Inc and guaranteed by Shant Hovnanian to First Fidelity Bank NA. \$1.8 million. Cancelled 04/14/1987.

Vahak Hovnanian and Shant Hovnanian:

Block 7, Lots 28.01, 35, 47, 48, & 49, Jackson Township, NJ:

Deeds:

Vahak Hovnanian and Shant Hovnanian acquired these properties from Jesse Schulman and Agnes W Schulman and Margaret Zinkin widow and Henry Gertner widower for \$742,500 on 12/31/1986. Subsequent deeds were recorded to ensure that the estates of Lewis Zinkin and Michael Jay Gertner were divested. Transferred to Hovbilt Inc on 08/09/1995.

Block 6, Lot 4 and Block 7, Lot 13, Jackson Township, NJ

Deeds:

Vahak Hovnanian & Shant Hovnanian acquired this property from Irving Horowitz, Peter Boyarin, David Schwartz & Jerome Schurgin for \$700,000 on 12/26/1984.

Transferred to Hovbilt Inc. on 08/09/1995. (See property description in deed).

Vahak Hovnanian

Block 189-2, Lot 25, Lakewood, NJ:

Deeds:

Vahak Hovnanian acquired this property from Hovbilt Inc for \$58,000 on 10/30/1981.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

He sold this property to Anthony K Ligamari & Sandra L Ligamari for \$55,000 on 03/10/1986.

Block 189-2, Lot 25, Lakewood, NJ:

Deeds:

Vahak Hovnanian acquired this property from Hovbilt Inc for \$58,000 on 10/30/1981.

He sold the property to Earl M Jackson & Galdys Jackson for \$57,900 on 05/24/1982.

Note: Hovbilt Inc has a history of property ownership and development in Ocean County as well. However, Hovbilt remains in bankruptcy. Therefore, a search of property currently held by Hovbilt has not been developed. Moreover, this information should be available on the bankruptcy schedules.

ACTION DATE: 07/25/2017 SYSTEM DATE: 07/25/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Requested a restricted interest calculation for 30-200212 & 200312 to 10/31/2017.

ACTION DATE: 07/25/2017 SYSTEM DATE: 07/25/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Began to organize and outline the nominee aspects into a narrative concept.

ACTION DATE: 07/26/2017 SYSTEM DATE: 07/26/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Manalapan Township Municipal Employees

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the Manalapan Township Municipal Building, 120 Route 522, (Freehold Road), Manalapan, New Jersey.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Obtained the following information regarding the property at 7 Hwy 33, Manalapan, NJ, Block 79.02, Lot 1, QUAL: QFARM.

Tax Collector:
732-446-8359

RO spoke w/ Nanette Eadie in the Tax Collector's Office.

The taxes on the subject property are paid through the 4th quarter of 2016. However, the taxes are very low. The delinquent amount owed for the 1st and 2nd quarters of 2017 totals \$5.29.

The most recent payment of municipal taxes was 01/30/2017.

The taxes for this property have been paid in cash. The name of the person who pays the taxes in cash is recorded by the Tax Collector's Office and is listed on a printout that they provided. The cash payment made on 01/30/2017 was paid by "Gandolfo." This is likely Shant Hovnanian's Secretary Karen Gandolfo. A cash payment made on 07/27/2016 was paid by Shant Hovnanian himself. This payment paid the taxes for 2015 and part of 2016.

There had been a tax lien in the past, but the Tax Collector's Office employee was not able to locate the file. She advised that it appears as of the taxes were paid just prior to, or just after, a tax sale. Therefore, there is no file.

Tax Assessor:
Amanda N Karaman, Tax Assessor, 732-446-8311.

RO spoke w/ MC Meyers in the Tax Assessor's Office. She advised that the parcel is 11.04 Acres and that there are no structures on the land. The property is just land. The assessed value is \$500.

She confirmed that farmland applications have been received by the Tax Assessor's Office through the current year.

RO submitted a written request for the farmland applications for the past three (3) years and a copy of the tax map for the subject property, as requested. Unfortunately Manalapan Township refused to provide these documents today. They will process RO's request and provide same within the next seven (7) days.

The request form was submitted to Carmie Civilla, 732-446-8315

Zoning:
Lisa Nosseir, 732-446-8367

Zoning = Negative.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Construction = Negative

ACTION DATE: 07/26/2017 SYSTEM DATE: 07/26/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: INDIVIDUAL

NAME LINE 1: Richard Ginco

NAME LINE 2: Wemrock Orchards

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV attempting to view the property at 7 Hwy 33, Manalapan, New Jersey, (Block 79.02, Lot 1, QUAL: QFARM).

RO came upon a posted #7 on a brick mailbox along Rt 33. There are 2 farm roads at that point. One to the left that is blocked off and one to the right that is open. However, the farm Road to the left is posted with no trespassing signs. The signs indicate that the property is posted by R Ginco, 3000 Hwy 33N.

Wemrock Orchards is adjacent to these properties, so RO made a FV inside. RO spoke w/ the manager of the retail operation who advised that the owner and farmer is Richard Ginco. The #7 farm land is his. She called Mr Ginco and he agreed to speak w/ RO. He arrived shortly.

RO spoke w/ Richard Ginco who provided the following information:

The farm road to the right leads to his farmland. This land is associated w/ Wemrock Orchards.

To the left of his farm road is the Hovnanian property. He explained that the older farm road to the left is no longer used. This farm road runs along his property and the Hovnanian property. He advised that RO may walk back on this road to view the subject property.

He explained that the Hovnanian Manalapan property is swamp near Route 33 and wooded in the rear. Perhaps there is a woodland exemption for timber on the property?

The Manalapan Hovnanian property is adjacent to the Freehold Hovnanian property to the rear and that both of these properties are adjacent to Richard Ginco's land.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Ginco tried to locate a map, but was not successful. He took RO's card and will provide the map is he locates one.

RO returned to the #7 Hwy 33 site and walked back on the old farm road according to Ginco's instructions. If this is Havnanian's lot, it is a swamp near Rt 33 and heavily wooded to the rear. There does no appear to be any farming. Took a few pictures.

ACTION DATE: 07/26/2017 SYSTEM DATE: 07/26/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: INDIVIDUAL

NAME LINE 1: Jamie Dancer

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the residence of Thomas Dancer, 183 Sweetmans Land, Millstone Township, New Jersey.

FV made to serve a summons in aid of collection upon Thomas Dancer regarding the farming activities on the Freehold property. This is the location of Dancer Dressage, Equestrian Stables.

No one answered the door at the main house.

RO saw several vehicles further down the driveway near a barn.

RO drove further down the driveway, parked, and walked toward the barns. There were several out buildings, barns and horse stables. Two (2) women approached on horseback. They were Thomas Dancer's spouse, (Jamie Dancer), and their daughter. RO served the summons in aid of collection upon Jamie Dancer. She advised that she will provide same to Thomas Dancer. RO also provided his business card and advised that Thomas Dancer should call RO w/ any questions or concerns.

ACTION DATE: 07/26/2017 SYSTEM DATE: 07/26/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

NAME LINE 1: Borough of Tinton Falls
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the Borough of Tinton Falls, New Jersey.

RO obtained the following information about the property at Shafto Road, Tinton Falls, Block 124, Lot 19.02:

Tax Collector:
Carol Hussey, Tax Collector, 732-542-3400 x360

RO spoke w/ Carol Hussey, Tax Collector. She provided the following information:

The municipal taxes are paid through 12/2016. All of 2017 has not been paid. Approximately \$610 is due.

The property is vacant land on Shafto Road. 4 Acres. Assessed value = \$40,000.

She provided documents and copies of checks associated with the payment of 2 municipal tax liens that were paid in January 2017.

The taxes were paid via Cashier's Checks obtained from PNC Bank with the remitter listed as Zargis Medical Corp.
Check #2822816 for \$707.57 and check #2822817 for \$2,659.21.

Documents signed by Shant Hovnanian state that Zargis Medical Corp is responsible for payment of taxes on the subject property.

The Tax Assessor's Office was closed.

Building & Zoning was negative for any permits or applications.

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

Field work

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 07/27/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170621113403 CLOSED

COMPLIED ON 07/27/2017

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Summons response from Hair Control

-Lease Amendment included; signed by Arthur P. Havighorst II (dated Sept 2005)

-Handwritten note indicated rent lowered to \$700 as of Jan 2017

-Amendment indicates landlord responsible for phone system

Copies of rent payment checks included

-Jan-March 2017 payments made out to "V. Hovnanian" and deposited into Affinity FCU [REDACTED] 1)

-April-June 2017 payments made out to "HovSat Inc" and deposited into the same Affinity account

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: INDIVIDUAL

NAME LINE 1: Thomas Dancer

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: VM from Thomas Dancer and returned his call to 732-740-6503.

He is the farmer growing rye on the land at Block 68.01, Lot 29, Qual:QFARM, Freehold, New Jersey.

Dancer provided the following information:

- Thomas Dancer farms the subject property based upon a hand shake agreement with Shant Hovnanian.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

- He has farmed the land under this agreement with Shant Hovnanian for the past 10 to 15 years.
 - He has always dealt with Shant Hovnanian for all matter involving this property.
 - Thomas Dancer is the end user for the rye crops. He uses the rye for winter horse bedding.
 - No money changes hands. Dancer uses the crops himself and Shant Hovnanian receives the lower farm tax assessment on the land. Moreover, the land is kept from growing wild by the farming activity.
- Thomas Dancer agreed to put the above into writing and send same to RO.

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Summons response from Alexander Petcu MD LLC
Letter provided as follows from Mirela Petcu [REDACTED] dated 7/19/17

Landlord: Vahak Hovnanian and Hyasmig Hovnanian

Rent check made to V. Hovnanian or Hovnanian until 02/2017

- From February to present checks made out to Hovsat Inc.
- Instructed to do so by Karen Gandolofo
- Rent is paid to Karen in the Hovnanian main office

-Rental was arranged with Vahak Hovnanian

-If problem arises with office, any issues are reported to Karen Gandolofo

Cancelled checks provided confirm rent paid to V. Hovnanian through 02/2017 then to Hovsat Inc Feb-June 2017

-All deposited into Vahak's bank account at Affinity FCU

Lease for May 2013 & March 2008 included

-Indicated Landlord to pay electric (includes a/c, heat, hot water)

Vahak & Hasmig Hovnanian listed for signatures

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Summons response from T-Mobile

Site ID: NJ08179A

site address: 572 Wyckoff Mills Rd Howell NJ 07728

Tower Lease was entered into April 2004 btwn Adelphia Water Co & Omnipoint Facilities

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Network 2, LLC-now T-Mobile

-Lease was subsequently assigned to T6 Unison by Adelphia in Sept 2010

Rent payments for the lease are paid directly to T6 Unison in the amount of \$3771.30

Copy of original tower lease included; signed by Arthur Havighorst II on 4/21/04

Letter to T-Mobile dated 9/27/10 indicating Lease has now been assigned to T6 Unison

-Easment & Assignment Agreement included; term of agreement: 40 years

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Verizon Summons response:

-No information provided

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: INDIVIDUAL

NAME LINE 1: Richard Giunco

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: VM from Giunco. 732-431-2668. He has located a map. Returned his call. Left a Message.

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Monmouth County Tax Board Research:

7 Hwy 33 Manalapan, (Block 79.02, Lot 1):

Obtained a copy of the tax map online. Map Page 30.

However, the quality is not great.

Shafto Road, Tinton Falls, (Block 124, Lot 19.02.

Map Page 64. No available on line.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Called the Tax Board and made arrangements for a copy of page 64 to be provided. Later in the day, RO reviewed Page 64. The subject property is a vacant lot adjacent to a large plot owned by the Borough of Tinton Falls. The property is on Shafto Road near the intersection with Asbury Avenue.

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Sprint
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Call from Gloria Nissan at Sprint, 913-315-9592.

She advised that they have researched the matter pursuant to the summons. The site was to be an alternate candidate site, but the matter was not completed. No payments were ever made. They may have contracts. They will respond next week.

ACTION DATE: 07/27/2017 SYSTEM DATE: 07/27/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Worked case issues w/ RO 3514.

ACTION DATE: 07/28/2017 SYSTEM DATE: 07/28/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Email from Morgan Stanley
-Requested extension on summons to 8/11-granted

ACTION DATE: 07/28/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SERIAL NO. 20170621115853 SUMMONS FORM 2039
SERVED ON 06/22/2017 TO: SPRINT SPECTRUM L.P.
HAS BEEN EXTENDED UNTIL 08/07/2017 12:00 AM

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 07/28/2017 SYSTEM DATE: 07/28/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

File organization.

ACTION DATE: 07/28/2017 SYSTEM DATE: 07/28/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: INDIVIDUAL

NAME LINE 1: Robert W. Mouton

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Robert W. Mouton advises that a summons response will be sent by COB today.

ACTION DATE: 07/28/2017 SYSTEM DATE: 07/28/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Manalapan Township Municipal Clerk

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Received the following documents from Regina Preteroti, Municipal Clerk, Manalapan Township

Application for Farmland Assessment:

2016:

Property under Paris Hovnanian's name.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Application signed by Shant Hovnanian.
Farmer = Dancer.
Woodlands exemption.

2017:
Property under the VSHPHH Trust
Application signed by Shant Hovnanian.
Farmer = Dancer.
Woodlands exemption.

2018:
Property under the VSHPHH Trust
Application signed by Nina Hovnanian.
Farmer = Dancer.
Woodlands exemption.

ACTION DATE: 07/31/2017 SYSTEM DATE: 07/31/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Cert mail receipt recd from PNC re: Summons

ACTION DATE: 08/01/2017 SYSTEM DATE: 08/01/2017 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to view the real property at Block 124, Lot 19.02, Tinton Falls, New Jersey.

The subject property appears to be a wooded lot between Lougis Tavern & Restaurant and the Tinton Falls Senior Residences. Lougis Tavern & Restaurant is on the corner of Asbury Ave and Shafto Road. The Monmouth County dump is nearby just up Asbury Avenue.

Took some pictures of the wooded lot.

ACTION DATE: 08/02/2017 SYSTEM DATE: 08/02/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

NJ American Water Summons response (on Freehold property)
-Account name: Hovnanian Built Inc. (Freehold address)
-acct [REDACTED] # [REDACTED]
-Listed as residential
-payments current through 07/2017
-Payments made via checks from Hovsat Inc. signed by Karen Gardolfo (7/18/16-7/14/17)

ACTION DATE: 08/02/2017

CREATE ID: 22033514

Systemic History: SUMMONS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170711113854 CLOSED
COMPLIED ON 08/02/2017

ACTION DATE: 08/11/2017 SYSTEM DATE: 08/11/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Manalapan Township

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Received hard copy of the farm assessments documents from Manalapan. These copies are clearer.

ACTION DATE: 08/11/2017 SYSTEM DATE: 08/11/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Locke Lord

NAME LINE 2: Robert W Mouton

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Received and reviewed summons response RE: the Water Tank Cell Towers.

Locke Lord's client = American Tower Corporation, the parent company of T6 Unison Site Management LLC.

Lease documents provided wherein Adelphia Water leased the tower to his clients.

ACTION DATE: 08/11/2017 SYSTEM DATE: 08/11/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

File organization and review.

Resumed working on narrative report.

ACTION DATE: 08/14/2017 SYSTEM DATE: 08/14/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Geico Summons response

-Policy No 4146469368

-Name on account: Hilde Hovnanian and Shant S Hovnanian

Freehold address listed

No statements included

-Printout of posting dates of recurring payment checks (EFT)

-Payments around \$400/month through 6/26/17

No account information provided regarding these payments

RO contacted underwriting dept (no specific person named) at 800-841-3000

-Spoke w/rep (underwriting dept would not speak w/RO directly)

They could not determine if this was IRS' summons response or copy of docs sent to TP

-Requested RO send copy of docs to them via fax at 877-263-0255

RO faxed docs and requested response and contact person

ACTION DATE: 08/14/2017 SYSTEM DATE: 08/14/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Response from Morgan Stanley re: Summons

-All checks written from account are in the name of Speedusnycom LP & Shant Hovnanian at Freehold address

-Checks written to Ranney School (\$44k in 09/2016), Dr. Katz, Monmouth County Clerk, Navesink Country Club, cash

Deposits recd via wires from JP Morgan Chase Bank (Speedus Com account in 05/2017), PNC Bank (Zargis Medical Group acct in 05/2017), Interactive Brokers LLC (Speedus account in 01/2017), UBS (Vahak Paris acct in 08/2016)

TP uses associated debit card for personal expenses such as Uber, liquor store, Paypal, Home Depot, Fandango

Check written to Hovsat Inc for \$17k in Dec 2016

Jan, 2016: account balance \$108395

May, 2017: account balance \$5188

-Payments for utilities, restaurants, food stores, etc.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 08/15/2017 SYSTEM DATE: 08/15/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Middletown Township Municipal Employees

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the Middletown Township Municipal Complex, 1 Kings Highway, Middletown, New Jersey.

RO obtained the following information with regard to the property at 520 Navesink River Road, Middletown Township, New Jersey, (Block 1043, Lot 67.02).

Tax Collector:

RO spoke w/ Barbara in the Tax Collector's department. She advised that the municipal property taxes on the subject property have been paid up to the 3rd quarter of 2017. There had been some Municipal Tax Liens, but they were paid in January of 2017.

RO spoke w/ Dawn in the lien department and obtained the following information:

Municipal Lien #13-00459 was paid by Morgan Stanley Company for the home owner. Payment in the amount of \$26,503.59 was made on 01/23/2014. Documents provided indicate that the payment pertained to Morgan Stanley client #31979.

Municipal Lien #14-00557 was paid by a check hand delivered to the Middletown Township Tax Collector's Office by Shant Hovnanian's 21 year old, son Vahak Hovnanian. (A copy of his driver license was provided). The check, (in the amount of \$319,349.49), was a PNC Bank Cashier's Check drawn from the account of Zargis Medical Corp.

The municipal Taxes due to the current date is \$24,140.14.

Building & Zoning:

RO was advised that there has been 1 permit regarding the subject property between 2014 to the present. RO completed an OPRA request form requesting access to the file and awaits contact from the municipality.

ACTION DATE: 08/16/2017 SYSTEM DATE: 08/16/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Review of summonsed documents and resumed work on nominee narrative.

ACTION DATE: 08/18/2017 SYSTEM DATE: 08/18/2017 CONTACT: PHONE CREATE ID: 22033514

GENERAL HISTORY

VM from Sharon Willhan of Chubb [REDACTED] and Kevin Murphy of Chubb [REDACTED]
-Kevin just recd summons (due 7/28) requested extension
-Sharon wanted to clarify what years documents are for

Called Kevin & l/msg-extended to 9/1

Called Sharon & l/msg-advised docs are for 16-17 years (per body of Summons)

ACTION DATE: 08/18/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SERIAL NO. 20170629135456 SUMMONS FORM 2039
SERVED ON 06/30/2017 TO: THE CHUBB CORPORATION
HAS BEEN EXTENDED UNTIL 09/01/2017 12:00 AM

ACTION DATE: 08/18/2017 SYSTEM DATE: 08/18/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: Morgan Stanley
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons in aid of collection issued to Morgan Stanley regarding the check used to pay taxes on the 520 Nevesink River Road property on 01/23/2017.

ACTION DATE: 08/18/2017 SYSTEM DATE: 08/18/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Worked on nominee narrative.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 08/21/2017 SYSTEM DATE: 08/21/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Summons response from First Energy re: Freehold address
Two accounts found

100014451437 (Hovbilt)
-Payments recd through July 2017

100014451767 (Vahak Hovnanian)
-Payments recd through July 2017

Cancelled checks recd drawn from Hovsat Inc. Signed by Karen Garandolfo

ACTION DATE: 08/21/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170711113425 CLOSED
COMPLIED ON 08/21/2017

ACTION DATE: 08/21/2017 SYSTEM DATE: 08/21/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Pampering Podiatrist, Dr. Joshua Grill

NAME LINE 2: J Vero Associates, Joanne Vero

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: PC to Pampering Podiatrist, Dr. Joshua Grill @ 732-780-0769. No response to summons.
Left a VM requesting a call back.

PC to J Vero Associates, Joanne Vero @ 732-866-1986. No response to summons. Left a VM requesting
a call back.

ACTION DATE: 08/21/2017 SYSTEM DATE: 08/21/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Located Shant Hovnanian's Secretary, Karen Gandolfo, SSN [REDACTED]

She resides at [REDACTED]

ACTION DATE: 08/21/2017 SYSTEM DATE: 08/21/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Worked on nominee memorandum.

ACTION DATE: 08/22/2017 SYSTEM DATE: 08/22/2017 CONTACT: PHONE CREATE ID: 22033514

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Sharon
NAME LINE 2: CHUBB

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: TC from Sharon at Chubb re: Summons
908-903-3053

-She is unable to find any info/policies under Shant; having another dept look as well
-RO indicated there may be related entities that have the policy; she indicated new Summons will have to be issued to look under other names
-She will get back to RO when other dept finishes their search

ACTION DATE: 08/22/2017 SYSTEM DATE: 08/22/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Discussed Chubb summons w/assigned RO
-RO issuing new summons requesting any policy info on 520 Navesink River Red Bank

ACTION DATE: 08/22/2017

CREATE ID: 22033514

Systemic History: FORMS/CORRESPONDENCE

LEVY SOURCE UPDATED:
THE CHUBB CORPORATION
ATTN: SHERRON ROWEN-HOHN

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN: [REDACTED]**

202A HALL'S MILL RD 2E
WHITEHOUSE STATION, NJ 08889

TELEPHONE CHANGED FROM: 9089032000

TO: (908) 903-3053

ACTION DATE: 08/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170629140210 CLOSED
COMPLIED ON 08/22/2017

ACTION DATE: 08/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170822111506 FORM 2039 SUMMONS GENERATED
TO: RECORDS CUSTODIAN AT THE CHUBB CORPORATION
AT: 202A HALLS MILL RD 2E, WHITEHOUSE STATION, NJ 08889

IN THE MATTER OF: SHANT HOVNANIAN, 520 NAVESINK RIVER ROAD, RED BANK, NJ 07701

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 09/22/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
RECORDS CUSTODIAN AT THE CHUBB CORPORATION
202A HALLS MILL RD 2E, WHITEHOUSE STATION, NJ 08889

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 08/22/2017 SYSTEM DATE: 08/22/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.
ENTITY TYPE: FINANCIAL INSTITUTION

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

NAME LINE 1: Affinity Credit Union
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: No response received to the Affinity Credit Union summons. The PO does not indicate delivery.

RO called Affinity Credit Union and was eventually connected to an employee named Gillian. Voice: 908-860-3911, Fax 908-860-7223. She requested that RO fax her a copy of the summons. Done.

-----Fax Transmission Report-----

To: Gillian at (908) 860-7223
Subject of Fax: IRS Summons
Result: The transmission was successful.
Description: ok
Result Code:0000
Pages Sent: 002
Sent at: 08/22/17 11:52 ET
Connect Time
Retry Count: 0
Remote CSI: Fax Server

Gillian called back later in the day and advised that they will provide the requested documents ASAP.

ACTION DATE: 08/22/2017 SYSTEM DATE: 08/22/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Re-reviewed Morgan Stanley Summons docs
-No payments to Middletown for any liens
-Wire transfers to Blum Light LLC
-Wire transfers to Artax Zargaryon on 7/13 & 7/28-related to Zargas Group?
-Wire recd 8/10 from Zargas Medical/PNC Account
-November 2016: \$95k deposit from Speedus; transfer of \$75k to HSBC Bank in Armenia
-Dec 2016-\$95k wire \$99k wire to HSBC Armenia

All wires start on page 175 of summons

ACTION DATE: 08/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170621125456 CLOSED
COMPLIED ON 08/22/2017

ACTION DATE: 08/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170621115853 CLOSED
COMPLIED ON 08/22/2017

ACTION DATE: 08/22/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170822111506 FORM 2039

DATE SERVED: 08/22/2017
APPEARANCE DATE: 09/22/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT THE CHUBB CORP

ACTION DATE: 08/22/2017 SYSTEM DATE: 08/22/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Continued work on nominee narrative.

ACTION DATE: 08/22/2017 SYSTEM DATE: 08/22/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Research:

Zargis Medical Corp:
New Jersey Business ID Number 0100844709.
Status: Revoked for not filing an annual report for 2 consecutive years.
This entity has been suspended since 09/16/2012.

Adelphia Water Company Inc:
New Jersey Business ID Number 110501000.
Status: Revoked for not filing an annual report for 2 consecutive years.
This entity has been suspended since 07/12/2012.

Adelphia Sewer Company Inc:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

New Jersey Business ID Number 1105370000.
Status: Revoked for not filing an annual report for 2 consecutive years.
This entity has been suspended since 07/16/2012.

SpeedusNY.COM LP:
New York business entity DOS ID #1775701
Active.
Prepared summons to NY State for records.

Speedus Corp:
New York business entity DOD ID #1997124
Active.
Prepared summons to NY State for records.

ACTION DATE: 08/22/2017 SYSTEM DATE: 08/22/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: State of New York, Department of State

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons in aid of collection issued to the State of New York, Department of State regarding SpeedusNU.COM LP and Speedus Corp. Business status records.

Faxed & sent via certified mail.

-----Fax Transmission Report-----

To: New York State at (518) 473-1654
Subject of Fax: FW: IRS Summons
Result: The transmission was successful.
Description: ok
Result Code:0000
Pages Sent: 008
Sent at: 08/22/17 15:56 ET
Connect Time
Retry Count: 0
Remote CSI: 518 473 1654

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 08/23/2017 SYSTEM DATE: 08/23/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

printed 2015 IRP docs (over 600 pages)

ACTION DATE: 08/23/2017 SYSTEM DATE: 08/23/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Howell Township Municipal Employees

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the Howell Township Municipal Building, 4567 Route 9 North, Howell, NJ 07731.

RO met with the following persons and obtained the following information:

Tax Collector's Office:

RO spoke w/ Danielle Lippincott in the Tax Collectors Office. She was unable to provide any written documents pertaining to the taxes assessed against a given property or the amounts currently due without an OPRA request. RO obtained the appropriate forms to make such a request. RO was instructed to make a Tax Account Inquiry via OPRA for information about the taxes assessed.

She did provide the following information:

1) 1 Dag Hammarskjold Blvd, Block 143, Lot 25.04:

The Taxes are current. The last payment was received on 08/01/2017. (Paid via check #3334....no other information is available). They do not have any records to indicate who paid these taxes. The taxes on this property have not been delinquent in the recent past. No tax liens have been issued.

Howell does not provide sewer service to this property. It is likely provided through NJ American Water.

RO left his card with Ms. Lippincott. She advised that they will attempt to flag the property to provide RO with a copy of the check used to pay the municipal taxes when the

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

next payment is made. However, this may be hard to do, because they process a lot of payments. She will try, no guarantee.

2) 971 999 Highway 9, Block 143, Lot 21
VEC Realty property.

The taxes are current on this property and there have been no recent delinquencies. The last payment was made 08/03/2017. They have no records available that would illustrate who pays these taxes.

3) Wyckoff Mills Road, Block 143, Lot 26.01 and Block 143, Lot 26.01 Qual T-01.
Adelphia Water Company property. The T qualifier signifies the cell tower. The property and the cell tower are each taxed and billed separately. However, each pertain to the same property.

The taxes are delinquent and there are open municipal tax liens on this property.

Municipal Lien Certificate #20120200 was redeemed 05/29/2014 by American Tower. This was listed in their computer system. She advised that they have a file, but it is in a storage room and will be difficult to locate. Not filed in any particular order.

Municipal Tax Liens #20150122 remain open. An entity named UPF Services recently inquired about a payoff number, but no payment has been made.

It seems that the Cell Tower owner has paid the municipal taxes in the past, because they have an interest in keeping their interest in the property viable.

RO left his card with Ms. Lippincott. She advised that they will attempt to flag the property to provide RO with a copy of the check used to pay the municipal taxes when the next payment is made. However, this may be hard to do, because they process a lot of payments. She will try, no guarantee.

4) Wyckoff Mills Road, Block 143, Lot 25.05:
The taxes are not current for this property. They remain delinquent.

Municipal Lien #20120199 remains unpaid. No records illustrating who has paid the municipal taxes are available.

RO left his card with Ms. Lippincott. She advised that they will attempt to flag the property to provide RO with a copy of the check used to pay the municipal taxes when the next payment is made. However, this may be hard to do, because they process a lot of payments. She will try, no guarantee.

Department of Community Development:
Building & Zoning Department.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RO spoke w/ James R Herrman, Director of Community Development.

RO was granted access to the available construction & Zoning permits applications associated with the properties at 1 Dag Hammarskjold Blvd, Block 143, Lot 25.04, 971 999 Highway 9, Block 143, Lot 21, Wyckoff Mills Road, Block 143, Lot 26.01 and Wyckoff Mills Road, Block 143, Lot 25.05.

There was not a lot of recent activity. The Village Mall property had some construction permits from 2011 that appear to have been executed by the Taxpayer's father, Vahak Hovnanian. This is prior to the taxpayer taking control over the property. The American Water property had some construction activity associated with the cell tower.

RO obtained copies of the tax maps for these four properties from the Department of Community Development.

Fire Bureau:

RO spoke with Robert H. Lewis, Chief of the Howell Fire Bureau. He advised that he makes a yearly inspection of the Village Mall property at 1 Dag Hammarskjold Blvd as part of his responsibilities as the Howell Township Fire Bureau Chief. RO asked him if there are any residential units at this address. He stated that there are not any residential units. The entire complex contains commercial units. He stated that he has inspected this property within the last 12 months and that he saw no evidence of residential use within this complex. He stated that there is a shower and a bathroom within the offices used by Hovnanian, but that there is no kitchen and he saw no evidence that the area was being used as a residence. He stated that Hovnanian's area of the complex is set up as an office with a sofa.

Tax Assessor:

RO inquired if there is permissible residential use at 1 Dag Hammarskjold Blvd, Block 143, Lot 25.04. RO was informed that the property is zoned for commercial use only as class 4A. The property is NOT zoned for residential use.

ACTION DATE: 08/24/2017 SYSTEM DATE: 08/24/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: INDIVIDUAL
NAME LINE 1: Thomas Dancer
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RESULTS: Received a letter from Thomas Dancer confirming our conversation of 07/27/2017.

ACTION DATE: 08/24/2017 SYSTEM DATE: 08/24/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Researched Grandview Cable

ACTION DATE: 08/24/2017 SYSTEM DATE: 08/24/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Affinity Federal Credit Union

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons response:

The current signatory on the Hovsat account is Shant Hovnanian's Secretary Karen Gandolfo.

The signature cards list 2 other persons who are believed to be no longer affiliated with Hovnanian, Antranik Sarkes & Arthur Havghorst. These documents are dated.

A Certificate of Incorporation was provided. Board of Directors = Vahak Hovnanian (Deceased) & Shant Hovnanian.

Business Checking Account # [REDACTED]

Statements provided from for February, April, May & June of 2017.

Deposits from August 2017 were provided. Some are from the Village Mall tenants. Other deposits appear to be cable TV customers of Grandview Cable. Indications are that Hovsat Inc. trades as Grandview Cable.

Checks written against the account provided for July & August = All signed by Shant Hovnanian's Secretary Karen Gandolfo.

The following checks were noted:

Check #3341 to JCP&L (Electric for Village Mall).

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Check #3334 to Township of Howell. (Municipal Taxes for Village Mall).
Check #3344 to NJ American Water. (Water & Sewer for Village Mall).

Affinity also provided statements and checks written against the account from the initial months of operation of the account. However, no deposits were provided.

RO called and spoke w/ Gillian Pinter at Affinity. 908-860-3911.

We discussed the missing records. She advised that she was unable to get the older deposits. They may be unavailable due to time. She will continue to try.

It was agreed that RO would send over a fax listing the missing items.

Faxed the following to her @ 908-860-7223

Gillian,

Thank you for your prompt response to our summons. As we discussed the following items appear to be missing. Please research these issues and provide the documents listed below:

- Statements for January, March and July of 2017.
- Copies of all deposits into the account from January through July of 2017. (It looks like you provided August)
- Copies of all checks written against the account from January through June 2017. (It looks like you provided July and part of June).
- Copies of all wire transfer documents deposited into the account from January through July 2017.
- Copies of all non-check withdrawal instruments, such as cash withdrawal documents , wire transfer documents and or check purchases from January through July 2017.
- Copies of all of the deposit instruments for the first six months of the account. (If they are available).

Thanks you for your attention to this matter.

Mike MacGillivray
Revenue Officer
4 Paragon Way, Suite 2
Freehold, NJ 07728
Office: 732-761-3338
Efax: 888-897-4380
Cell: 908-956-5419

-----Fax Transmission Report-----

To: Gillian Pinter at (908) 860-7223

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Subject of Fax: IRS Summons
Result: The transmission was successful.
Description: ok
Result Code: 0000
Pages Sent: 002
Sent at: 08/24/17 12:33 ET
Connect Time
Retry Count: 0
Remote CSI: Fax Server

ACTION DATE: 08/24/2017 SYSTEM DATE: 08/24/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Sprint
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons response from Sprint:

This pertains to the Cell Tower on top of the water tower at the Adelpia Water site. Older data from before the cell tower rights were sold. Some pictures of the site and contracts provided.

ACTION DATE: 08/24/2017 SYSTEM DATE: 08/24/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Resumed work on nominee narrative.

ACTION DATE: 08/24/2017 SYSTEM DATE: 08/24/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER
NAME LINE 1: Howell Township Clerk
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Faxed OPRA request for information about the taxes associated with the Howell Township properties.

-----Fax Transmission Report-----

To: Howell Township Clerk's Office at (732) 414-3232 Subject of Fax: IRS OPRA Request
Result: The transmission was successful.
Description: ok
Result Code: 0000
Pages Sent: 003
Sent at: 08/24/17 14:35 CT
Connect Time
Retry Count: 0
Remote CSI: Howell Township

ACTION DATE: 08/29/2017 SYSTEM DATE: 08/29/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: J Vero Associates
NAME LINE 2: Joanne Vero

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: VM from Joanne Vero, 732-866-1986.

Her message states that she does not have a lease anymore. She also indicated that she thought that RO would return to collect the information. Returned her call. Left a VM reminded her to provide copies of the cancelled checks. RO stated that he will try to stop by her business office sometime tomorrow.

ACTION DATE: 08/29/2017 SYSTEM DATE: 08/29/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ENTITY TYPE: OTHER

NAME LINE 1: Monmouth County Tax Board

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Reviewed the Tax Maps provided by Howell Township.

Block 143, Lot 25.04, (Village Mall property) = Map Sheet 7.34.

Block 143, Lot 26.01, (Adelphia Water Tower Property) = Map Sheet 7.33

Block 143, Lot 25.05, (Adelphia Sewer owned lot) = Map Sheet 7.35 (NOT PROVIDED)

Block 143, Lot 21, (VEX Realty/Storage Facility) = Map Sheet 7.36 (NOT PROVIDED)

RO requested copies of Howell Township Map Sheet 7.35 and 7.36 from Nicholas Spracklen at the Monmouth County Tax Board.

Nicholas Spracklen
Monmouth County Tax Board
732-431-7404 ext 2531

ACTION DATE: 08/30/2017 SYSTEM DATE: 08/30/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Cert mail receipt returned on 2nd Summons to Chubb

ACTION DATE: 08/30/2017 SYSTEM DATE: 08/30/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

PNC Summons response (invoice faxed to Beckley)

Account in name of Zargis Medical Group

-acct [REDACTED]

-address: 1 Atlantic St Stamford CT 06901

-Shant Hovnanian signatory

-Passport used: [REDACTED]

-Additional signature card lists Raymond L Watrous & John A Kallassy

-Another sig card lists Watrous as Chief Tech Officer, a Pres & Treasurer (cannot make out

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

names) and Shant's signature as "Board Member"

-Address on this card updated to 755 College Road East Princeton NJ 08540

-EIN: [REDACTED]

-sig card for same account

-Sound Diagnostics at 755 College Road East Princeton NJ 08540

-lists Shant as President, Watrous as Chief Tech Officer and Silvano P Dallasta as sec/treasurer

-Contact listed as Haley Lattreau 212-728-8649

Bank statements

Jan 2016-06/30/2017

Freehold address

-Debits and Returned ACH to/from Grandview

-Wires out

-continuous overdrafts

Significant deposits starting Jan 2017

-Payments to Middletown re: Tax Bill in Feb 2017 and May 2017

Seems when Grandview deposits via ACH are made, money is wired out, then these deposits reverse

\$140k deposit from Speedus in Jan 2017-check signed by Shant

Cancelled checks signed by Shant

-withdrawal slips signed by Shant

-1/19/17 withdrawal for \$319349.49 payable to Middletown-signed by Shant

-Checks for septic, NJDMV, Rysevs-all signed by Shant

Cashier's check in Jan 2017 to Freehold Twp for \$1142.40

Cahsier's checks in Jan 2017 to Borough of Tinton Falls for \$707.50 & 2659.21

ACTION DATE: 08/30/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170720110302 CLOSED

COMPLIED ON 08/30/2017

ACTION DATE: 08/30/2017 SYSTEM DATE: 08/30/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: J Vero & Associates

NAME LINE 2: Joanne Vero

3RD PARTY CONTACT RECORD(S) GENERATED

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNIANIAN**TIN: [REDACTED] 1**

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to 1 Dag Hammarskjold Blvd, Suite 6, Howell, New Jersey.

RO spoke with Joanne Vero of J Vero Associates. She provided the following information:

She no longer has a lease for the rental of the Village Mall business office. She had initially rented the office from Vesak Hovnanian back in 2003. She stated that Vahak Hovnanian used to own the complex until his death. Since his death, Shant Hovnanian is in charge. However, she stated that Shant Hovnanian is rarely at the Village Mall complex. She advised that she has seen him at the Village Mall only once in the past 12 months. On this occasion she saw him in the lobby of the main building. She also stated that Shant Hovnanian's secretary, Karen Gandolfo only comes in 2 days per week.

Joanne Vero states that she no longer pays rent. She stated that She paid rent of \$1600 per month for many years. These check were paid to Vahak Hovnanian. However, approximately 2 years ago, she began to do some basic services for Vahak Hovnanian in lieu of rent. She stated that this arrangement was established with Arthur Havighorst who had worked for Vahak Hovnanian. She explained that at one time the Hovnanian's had more tenants and the Grandview Cable and the construction business was bigger. When the price of homes dropped the Hovnanian businesses became smaller. This caused the Hovnanian's to cut their staff working at their office in the Village Complex. Since the Hovnanian's no longer maintained a full staff in the Hovnanian Office at the Village Mall Complex, she was asked to help out from time to time in lieu of rent. Therefore, she accepted messages for Hovnanian when the office was closed, helped tenants with building related problems and basically acted in Vahak Hovnanian's stead when he was not available. (It does not seem like she does a lot). After Vahak Hovnanian's passing, she has continued this arrangement with Shant Hovnanian. However, she stated that she rarely sees Shant Hovnanian and would relay any messages received to the Hovnanian Office where Karen Gandolfo works 2 days per week. She explained that she would be required to pay rent or move out if all of the vacant units at the Village Mall complex become rented.

She advised that Grandview cable is smaller than it once was. It services the Villages condo complex. However, the residents have other choices now, such as Verizon.

ACTION DATE: 08/30/2017 SYSTEM DATE: 08/30/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Pampering Podiatrist
NAME LINE 2: Sue

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

30/200412 (P)
30/200712 (P)

RESULTS: FV to the Office of the Pampering Podiatrist, 1 Dag Hammarskjold Blvd, Suite 5, Howell Twp., NJ.

RO spoke w/ "Sue." She explained that she forwarded RO's voice mail to Dr. Grill and that he is putting together the requested documents. RO requested that he provide same by the end of next week. She advised that she will forward the message.

ACTION DATE: 08/30/2017 SYSTEM DATE: 08/30/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Villages Condo Complex Maintenance Worker

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV attempted to the property identified as Block 143, Lot 25.05, Howell Township, New Jersey. This is the property owned by Adelphia Sewer Company.

RO drove to the end of Dag Hammarskjold Blvd to find an entrance driveway to the Maintenance buildings associated with the Villages Condominium Complex. There is a gated driveway that goes down to the Maintenance Buildings and the area is posted with no trespassing signs. The driveway ends at the Maintenance Buildings. Block 143, Lot 25.05 appears to be behind the maintenance buildings adjacent to 2 other properties and Manasquan Township. The subject property appears to be land locked.

RO spoke with a Maintenance Worker who pulled out of the posted driveway in a red pickup truck. RO inquired about the subject property beyond the Maintenance Buildings. He advised that there are some manholes back there that are flushed out by township workers from time to time. However, he advised that there are no buildings beyond the maintenance buildings in that area.

ACTION DATE: 08/30/2017 SYSTEM DATE: 08/30/2017 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to the property identified as Block 143, Lot 26.01. The access to this property is a slightly overgrown road next to the Arden Cemetery. At the end of the access road is a building with an old sign "Adelphia Water & Sewer Companies" on the front. The building and grounds were unkempt. There are vines and over growth on the building. It seems

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

clear that the building is not in use currently. The water tower and cell phone related equipment is behind the building. There are also some older satellite dishes on the property. On the side of the access road is a storage container. RO took some pictures.

ACTION DATE: 08/30/2017 SYSTEM DATE: 08/30/2017 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to 971 999 US Highway 9, Howell Twp, NJ. This is the property owned by VEC Realty and the location of the business Zac's Garage. A 7-11 Store is on the front of the lot facing route 9. Zac's Garage is to the rear of the property. It is an open storage facility with numerous storage units with exterior garage style doors.

ACTION DATE: 08/30/2017 SYSTEM DATE: 08/30/2017 CONTACT: FIELD CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Howell Twp Municipal Employees

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 ()
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the Township of Howell Municipal Building. Obtained some additional Tax Maps for research.

ACTION DATE: 08/31/2017 SYSTEM DATE: 08/31/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd summons response from Cablevision (from Yaana Technologies)
-No records found for TP

ACTION DATE: 08/31/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170711111744 CLOSED
COMPLIED ON 08/31/2017

ACTION DATE: 08/31/2017 SYSTEM DATE: 08/31/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Howell Township

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Howell Township provided the following information about the Hovnanian related properties:

Block 143, Lot 25.04 (Village Mall) has a current balance due of \$8,347.04, calculated to 08.30/2017.

Block 143, Lot 25.05 (Adelphia Sewer) has a tax lien and the total taxes owed are \$19,842.56 calculated to 08/30/2017.

Block 143, Lot 26.06 (Adelphia Water) has a tax lien and the total taxes owed are \$106,412.19 calculated to 08/30/2017.

Block 143, Lot 21 (VEC) has a current balance due of \$16,016.93

ACTION DATE: 08/31/2017 SYSTEM DATE: 08/31/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: GEICO

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons in aid of collection sent via certified mail.

ACTION DATE: 08/31/2017 SYSTEM DATE: 08/31/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Nominee narrative.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 09/05/2017 SYSTEM DATE: 09/05/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Issuing Summonses to NJ American Water, First Energy, NJ Natural Gas re: Wyckoff Mills Road, Howell, NJ, (Block 143, Lot 26.01) owned by Adelpia Water Company.

ACTION DATE: 09/05/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170905113846 FORM 2039 SUMMONS GENERATED
TO: RECORDS CUSTODIAN AT NJ AMERICAN WATER
AT: 1025 LAUREL OAK ROAD, VOORHEES, NJ 08043

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK
RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 10/05/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:
RECORDS CUSTODIAN AT NJ AMERICAN WATER
1025 LAUREL OAK ROAD, VOORHEES, NJ 08043

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 09/05/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170905114531 FORM 2039 SUMMONS GENERATED
TO: RECORDS CUSTODIAN AT NJ GAS
AT: 1415 WYCKOFF RD, WALL, NJ 07719

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 10/05/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

RECORDS CUSTODIAN AT NJ GAS

1415 WYCKOFF RD, WALL, NJ 07719

THIRD PARTY ENTITY TYPE: FINANCIAL_INSTITUTION

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 09/05/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170905114827 FORM 2039 SUMMONS GENERATED

TO: RECORDS CUSTODIAN AT FIRST ENERGY CORP

AT: ATTN LEGAL DEPT, 76 SOUTH MAIN STREET, AKRON, OH 44308-1890

IN THE MATTER OF: SHANT HOVNANIAN, 1 DAG HAMMARSKJOLD PLAZA SUITE 12, FREEHOLD, NJ 07728-5221

APPEAR BEFORE RO: R. TROICHUK

RO BUSINESS ADDRESS: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728 (732) 761-3324

APPEARANCE PLACE: 4 PARAGON WAY, SUITE 2, FREEHOLD, NJ 07728

APPEARANCE DATE: 10/05/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

FORM 6863 GENERATED TO:

RECORDS CUSTODIAN AT FIRST ENERGY CORP

ATTN LEGAL DEPT, 76 SOUTH MAIN STREET, AKRON, OH 44308-1890

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

THIRD PARTY ENTITY TYPE: BUSINESS

3RD PARTY CONTACT RECORD(S) GENERATED. INCLUDED MODULE(S) :

30/200212 (P) 30/200312 (P) 30/200412 (P) 30/200712 (P)

ACTION DATE: 09/05/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170905114827 FORM 2039

DATE SERVED: 09/05/2017

APPEARANCE DATE: 10/05/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT FIRST ENERGY C

ACTION DATE: 09/05/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170905113846 FORM 2039

DATE SERVED: 09/05/2017

APPEARANCE DATE: 10/05/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT NJ AMERICAN WA

ACTION DATE: 09/05/2017

CREATE ID: 22033514

Systemic History: SUMMONS

SUMMONS SERIAL NO. 20170905114531 FORM 2039

DATE SERVED: 09/05/2017

APPEARANCE DATE: 10/05/2017 TIME: 8:00 AM

THIRD PARTY SUMMONS: NOTICE NOT REQUIRED

TO: RECORDS CUSTODIAN AT NJ GAS

ACTION DATE: 09/05/2017 SYSTEM DATE: 09/05/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Howell Township

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Faxed an OPRA request to Howell Township for documents pertaining to the payment of Municipal Tax liens pertaining to Block 143, Lot 26.01 Howell Township.

Fax 732-414-3232

-----Fax Transmission Report-----

To: Howell Township Clerk at (732) 414-3232 Subject of Fax: OPRA Request

Result: The transmission was successful.

Description: ok

Result Code: 0000

Pages Sent: 003

Sent at: 09/05/17 11:07 CT

Connect Time

Retry Count: 2

Remote CSI: Howell Township

ACTION DATE: 09/05/2017 SYSTEM DATE: 09/05/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Locke & Lord/Robert Mouton RE: American Tower

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: The documents obtained from Locke Lord indicate that American Tower was forced to pay the delinquent municipal taxes that has accrued on the water tower site in order to protect their tower lease investment. American Tower paid \$170,695 on 05/19/2014. The terms on their lease agreement indicate that Adelphia Water has to pay

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

them back.

RO called the attorney for American Tower, Robert Mouton @ 504-558-5113. He does not believe that American Water had been reimbursed for these funds. Their recourse is litigation if they think it is collectible. He will reach out to American Tower and advise if the funds have been reimbursed. If they have, he will provide details.

ACTION DATE: 09/05/2017 SYSTEM DATE: 09/05/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Worked on nominee/alter ego narrative.

Reviewed some deposition records associated w/ the taxpayer's tax court case attempting to locate some information that will help sustain the nominee/alter ego relationships.

ACTION DATE: 09/06/2017 SYSTEM DATE: 09/06/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Discussed nominee narrative w/assigned RO

ACTION DATE: 09/06/2017 SYSTEM DATE: 09/06/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Morgan Stanley

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Summons in aid of collection issued to Morgan Stanley for additional information on the SpeedusNY.COM LP account controlled by Shant Hovnanian and used to pay his personal expenses.

ACTION DATE: 09/06/2017 SYSTEM DATE: 09/06/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Continued working on the nominee narrative.

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HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 09/06/2017 SYSTEM DATE: 09/06/2017 CONTACT: CORR. CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Locke Lord

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: Michael, I have spoken with Michael Abodeely of ATC, and he advises that ATC has not received any monies from Adelphia Water or Mr. Hovnanian in payment of Adelphia's property tax obligations to ATC.

Please let me know if you have any questions or require any further information.

Although ATC is happy to cooperate with any further requests from the IRS, ATC would like to close the file on this matter in the short term.

Consequently, it would be helpful if you could confirm that ATC has satisfied the IRS Subpoena, and whether it is likely that the IRS will have any further document requests with respect to this matter.

Please do not hesitate to call me if you have any questions or comments.

Thank you, Rob

Robert W. Mouton
Locke Lord LLP
601 Poydras Street, Suite 2660
New Orleans, Louisiana 70130
504-558-5113 Direct
504-681-5313 Fax
rmouton@lockelord.com
www.lockelord.com

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 09/07/2017 SYSTEM DATE: 09/07/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Nominee narrative

ACTION DATE: 09/08/2017 SYSTEM DATE: 09/08/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Nominee narrative. Began to proof.

ACTION DATE: 09/08/2017 SYSTEM DATE: 09/08/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION
NAME LINE 1: Affinity Credit Union
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: No response since 08/24. Called Gillian. 908-860-3911.

Left a VM requesting an update.

ACTION DATE: 09/11/2017 SYSTEM DATE: 09/11/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Nominee narrative. Proof read & re-writes.

ACTION DATE: 09/12/2017 SYSTEM DATE: 09/13/2017 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

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HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

FV to the Monmouth County Surrogates Court, Freehold, New Jersey.

Checked the Surrogate Court records to see if probate cases have been filed regarding Vahak Hovnanian, (DOD 08/31/2015) and/or Hasmig Paris Hovnanian, (DOD 11/20/2016) since our last check.

The search was negative. No probate cases have been filed with regard to the taxpayer's parents.

ACTION DATE: 09/12/2017 SYSTEM DATE: 09/13/2017 CONTACT: FIELD CREATE ID: 22033529

REAL PROP SEARCH

REAL PROP SEARCH

RESULTS: FV to the Monmouth County Clerk's Building, Freehold, New Jersey.

Checked for changes in the real property titled to PACHAVA Asset Trust, VSHPHH Trust, Adelphia Water Company, Adelphia Sewer Company and VEC Realty. No deed or mortgage changes are apparent.

ACTION DATE: 09/13/2017 SYSTEM DATE: 09/13/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Began working on exhibits for the nominee report.

ACTION DATE: 09/14/2017 SYSTEM DATE: 09/14/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Discussed case & narrative w/RO assigned

ACTION DATE: 09/14/2017 SYSTEM DATE: 09/14/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Exhibits

ACTION DATE: 09/15/2017 SYSTEM DATE: 09/15/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Exhibits and narrative re-writes.

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 09/15/2017 SYSTEM DATE: 09/18/2017 CONTACT: FIELD CREATE ID: 22033514

GENERAL HISTORY

FV to Monmouth County Courthouse

-Pulled Deed dated 12/16/11 on the Red Bank address for Nominee package

ACTION DATE: 09/18/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170905114827 CLOSED

COMPLIED ON 09/18/2017

ACTION DATE: 09/18/2017 SYSTEM DATE: 09/18/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

First Energy Summons response recd (regarding Adelphia Water Co)

-Response recd was for 1 Dag Hammarskjold Plaza, not Adelphia water

TC to rep on letter: Kathy Hofacre at 330-384-2457 to clarify

-She reviewed Summons (she did not handle original request) and indicated it appears there is one account

-Requested a week to produce docs-RO agreed

ACTION DATE: 09/18/2017 SYSTEM DATE: 09/18/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

exhibits

ACTION DATE: 09/19/2017 SYSTEM DATE: 09/19/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

TC from Kathy Hofcare re: Summons (First Energy)
330-384-2457

She found account for Adelphia Water; also, at same address, was Grandview Cable

-Both are current through July/Aug 2017

She sent partial response for RO to review

Adelphia address on invoice: 1 Dag Hammarskjold Blvd Freehold NJ

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Grandview Cable addresses on invoice:

-Suite 12 Village Mall Freehold NJ
-1 Dag Hammarskjold Blvd Freehold NJ
-572 Wyckoff Rd Freehold NJ

Checks to pay both account drawn from Hovsat Inc. acct w/Affinity Fed Credit Union
Signed by Karen Garandolfo

ACTION DATE: 09/19/2017 SYSTEM DATE: 09/19/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

VM from Kelly at NJ American Water
-Needed street address regarding Summons

Returned call to 856-782-2312
-L/msg
Provided all 3 addresses used by Adelphia Water

ACTION DATE: 09/19/2017 SYSTEM DATE: 09/19/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Completed a DRAFT copy of the nominee request and most of the exhibits.

We await Simmons information from JCP&L and NJ American Water to complete the nominee request.
Casefile re-organization.

ACTION DATE: 09/19/2017 SYSTEM DATE: 09/19/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Our investigation indicates the following travel history.

Shant Hovnanian:

Mr. Hovnanian makes frequent trips from the USA to Europe.
Recently in 2017 on 08/03/2017, 07/20/2017, 07/10/2017, 06/14/2017, 05/11/2017, 04/08/2017 & 03/13/2017.

Once the Service has implemented its procedures to pull the taxpayer's passport, this action seems prudent.

Hilde Hovnanian:

Travel back the the USA as recently as 07/20/2017. Copenhagen to Newark.
She travels to the USA from Europe a couple times per year.

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ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 09/20/2017 SYSTEM DATE: 09/20/2017 CONTACT: PHONE CREATE ID: 22033514

GENERAL HISTORY

TC to Kathy

-Additional docs are being sent regarding the Summons
Should come in approx. a week

ACTION DATE: 09/20/2017 SYSTEM DATE: 09/21/2017 CONTACT: FIELD CREATE ID: 22033529

GENERAL HISTORY

FV to the Village Mall plaza at 1 Dag Hammarskjold Blvd, Howell Township, New Jersey.

RO took several pictures of the complex for the files.

Note: While driving by the entrance to the water tower property, RO notes that a gate that had been
open when RO made a FV to the water tower was now closed.

ACTION DATE: 09/21/2017 SYSTEM DATE: 09/21/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Added some additional exhibits to the report.

ACTION DATE: 09/21/2017 SYSTEM DATE: 09/21/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Began review of Nominee narrative drafted by RO assigned

ACTION DATE: 09/25/2017 SYSTEM DATE: 09/25/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Summons response from Chubb

No records found relating to Summons

Did provide policy number: 0015633142-auto

ACTION DATE: 09/25/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS

SERIAL NO. 20170629135456 CLOSED

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

COMPLIED ON 09/25/2017

ACTION DATE: 09/25/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170822111506 CLOSED
COMPLIED ON 09/25/2017

ACTION DATE: 09/25/2017 SYSTEM DATE: 09/25/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

Recd additional response from First Energy on Summons

-Additional invoices recd & copies of payments

Per Kathy, TP changed amounts due on invoice and likely combined the accounts of Adelphia Water and Grandview into one check

ACTION DATE: 09/25/2017 SYSTEM DATE: 09/25/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Continue to review narrative

ACTION DATE: 09/28/2017 SYSTEM DATE: 09/28/2017 CONTACT: CORR. CREATE ID: 22033514

GENERAL HISTORY

NJ Gas Summons response
No records found

ACTION DATE: 09/28/2017

CREATE ID: 22033514

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170905114531 CLOSED
COMPLIED ON 09/28/2017

ACTION DATE: 09/28/2017 SYSTEM DATE: 09/28/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

continued review of narrative

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 09/29/2017 SYSTEM DATE: 09/29/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Finished reviewing/proofing nominee narrative
Forwarded and discussed w/RO assigned

Closing OI accordingly

ACTION DATE: 09/29/2017

CREATE ID: 22033514

Systemic History: INVENTORY ITEM CLOSED - ICS

OI - ACTION ACCEPTED

00000003

ACTION DATE: 09/29/2017 SYSTEM DATE: 09/29/2017 CONTACT: OTHER CREATE ID: 22033514

GENERAL HISTORY

Current RO going on detail beginning 10/1/17
Case will be reassigned accordingly

ACTION DATE: 10/02/2017 SYSTEM DATE: 10/02/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Received nominee narrative back after RO 3514's proof read. Resumed working on changes.
Organized case files.

ACTION DATE: 10/02/2017 SYSTEM DATE: 10/02/2017 CONTACT: OTHER CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: Morgan Stanley

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

30/200712 (P)

RESULTS: Additional documents received from Morgan Stanley regarding the Speedus.COM NY LP account [REDACTED]
Similar to the prior records received. Shan't Hovnanian alone is on the signature card.

ACTION DATE: 10/03/2017 SYSTEM DATE: 10/03/2017 CONTACT: OTHER CREATE ID: 22033529

GENERAL HISTORY

Organized case files.

ACTION DATE: 10/04/2017

CREATE ID: 00000000

Systemic History: MODULE(S) UPDATED - ICS

THIS CASE WAS PART OF A BATCH GROUP TYPE RE-ORG ON 10/04/2017. THE ASSIGNMENT NUMBER CHANGED FROM 220335 TO 210135.

ACTION DATE: 10/05/2017 SYSTEM DATE: 10/05/2017 CONTACT: PHONE CREATE ID: 22033529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: New Jersey American Water

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: Called to follow up on the summons. Left a VM requesting a call back from Kelly, 856-782-2312.

ACTION DATE: 10/06/2017

CREATE ID: 00000000

Systemic History: TRANSFER - IDRS

TC015/030 RECEIVED FROM IDRS

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 10/13/2017 SYSTEM DATE: 10/13/2017 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: NJ American Water

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: VM from Kelly at New Jersey American Water. She advises that they have conducted a thorough search of their records and they have determined that New Jersey American Water does not provide service to the Adelphia Water property block & lot in Howell, New Jersey. They do not service this part of Howell.

ACTION DATE: 10/10/2017 SYSTEM DATE: 10/13/2017 CONTACT: OTHER CREATE ID: 21013501

REVIEWED

EQ REVIEW 10/10/2017 BY DONALD

PICKETT

ACTION DATE: 10/16/2017 SYSTEM DATE: 10/16/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Began working on nominee narrative final draft.

ACTION DATE: 10/17/2017

CREATE ID: 21013506

Systemic History: ENTITY UPDATED - ICS

ENTITY TC 971 AC 281 has been generated.

ACTION DATE: 10/17/2017 SYSTEM DATE: 10/17/2017 CONTACT: OTHER CREATE ID: 21013506

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ATAT Case: TC 971, AC 281 Approved to stop the aging clock, per IRM 5.20.2.4 GM Pickett

ACTION DATE: 10/17/2017 SYSTEM DATE: 10/17/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Continued work on the nominee narrative final draft.

ACTION DATE: 10/18/2017 SYSTEM DATE: 10/18/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Nominee.

ACTION DATE: 10/19/2017 SYSTEM DATE: 10/19/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Completed a narrative report requesting permission for several nominee lien and levy activities.

The following is requested:

Deliberative Process

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REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Deliberative Process

ACTION DATE: 10/20/2017 SYSTEM DATE: 10/20/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Received GM approval in the nominee narrative.

Forwarded the nominee request to Advisory manager Guy Esposito.

ACTION DATE: 10/20/2017 SYSTEM DATE: 10/20/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Transferred exhibits to encrypted thumb drives for Advisory & Counsel.

ACTION DATE: 10/23/2017 SYSTEM DATE: 10/23/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

The nominee issues have been assigned to Advisor Kuhner.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Sent an encrypted thumb drive to him with the exhibits and a copy of the narrative report.

ACTION DATE: 10/31/2017

CREATE ID: 22976811

Systemic History: NEW MODULE - ICS

INCOMING NF 00000004 - 191 NOMINEE/ALTER EGO 22976811

ACTION DATE: 10/31/2017 SYSTEM DATE: 10/31/2017 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

Began review of the Nominee Recommendation.
Delays due to other priority case work.
K2 Advisor 6811 -

ACTION DATE: 11/01/2017

CREATE ID: 22976811

Systemic History: FOLLOW UP - ICS

Follow up (OI/NF/PALS) created for: 11/07/2017 SHANT HOVNANIAN FU on Nominee

ACTION DATE: 11/01/2017 SYSTEM DATE: 11/01/2017 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

Completed review of the nominee lien & levy recommendation and forwarded back to RO for signature and subsequent approval at all levels.
The thumb drive with exhibits and attachments will be sent to Counsel by overnight UPS when approved.
FU on approval NLT 11-7-17
K2 Advisor 6811 -

ACTION DATE: 11/01/2017 SYSTEM DATE: 11/01/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Executed the adjusted nominee memorandum received from Advisor Kuhner. Submitted same back to Advisory through AGM Pickett.

ACTION DATE: 11/06/2017 SYSTEM DATE: 11/06/2017 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

The approved Nominee memo was emailed to Counsel.
Will overnight the Flash Drive to Counsel on return to POD NLT 11-7-17
K2 Advisor 6811 -

ACTION DATE: 11/06/2017 SYSTEM DATE: 11/06/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

The Office of Chief Counsel has assigned the nominee issues to:

Brian Derdowski
Senior Counsel
Office of Chief Counsel, IRS
SBSE Area 1 Newark Group 1
(973) 681-6620

ACTION DATE: 11/07/2017

CREATE ID: 22976811

Systemic History: FOLLOW UP - ICS

Follow up (OI/NF/PALS) updated for: 12/11/2017 SHANT HOVNANIAN FU on Nominee

ACTION DATE: 11/07/2017 SYSTEM DATE: 11/07/2017 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

FU NLT 12-11-17 on the Nominee status.
K2 Advisor 6811 -

ACTION DATE: 12/11/2017

CREATE ID: 22976811

Systemic History: FOLLOW UP - ICS

Follow up (OI/NF/PALS) updated for: 01/08/2018 SHANT HOVNANIAN FU on Nominee

ACTION DATE: 12/11/2017 SYSTEM DATE: 12/11/2017 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

Requested update from Brian Derdowski in Counsel.
FU NLT 1-8-18
K2 Advisor 6811 -

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 12/11/2017

CREATE ID: 22976811

Systemic History: INVENTORY ITEM UPDATED - ICS

00000004 Updates: OI

DUE DATE CHANGED FROM: 12/15/2017 TO 1/8/2018

ACTION DATE: 12/12/2017 SYSTEM DATE: 12/12/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

AL 12/14/2017 - 01/08/2018

ACTION DATE: 12/13/2017 SYSTEM DATE: 12/13/2017 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Spoke w/ Counsel Derdowski about the nominee request. He hopes to have an answer when RO returns from leave.

ACTION DATE: 12/14/2017 SYSTEM DATE: 12/14/2017 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

Noted email responses from Brian Derdowski and RO MacGillivray on status.

Nominee liens will be pursued in January 2018 and other actions as discussed.

FU on status NLT 1-8-18

K2 Advisor 6811 -

ACTION DATE: 12/28/2017

CREATE ID: 22976811

Systemic History: FOLLOW UP - ICS

Follow up (OI/NF/PALS) updated for: 01/29/2018 SHANT HOVNANIAN FU on Nominee

ACTION DATE: 12/28/2017 SYSTEM DATE: 12/28/2017 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

Received copy of memo from Brian Derdowski approving the nominee liens.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Additional work is required prior to approval of the nominee levies.
FU NLT 1-29-18
K2 Advisor 6811 -

ACTION DATE: 12/28/2017

CREATE ID: 22976811

Systemic History: INVENTORY ITEM UPDATED - ICS

00000004 Updates: OI
DUE DATE CHANGED FROM: 1/8/2018 TO 1/29/2018

ACTION DATE: 01/12/2018 SYSTEM DATE: 01/12/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

By a memorandum dated 12/28/2017 and an email dated 12/29/2017, IRS Counsel Brian Derdowski has approved the recording of the following nominee liens:

Deliberative Process; Attorney Client

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Deliberative Process; Attorney Client

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: PACHAVA ASSET TRUST, NOMINEE OF
520 NAVESINK RIVER ROAD
RED BANK NJ 07701

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

CONTACT ADDRESS (C) added (Domestic format):
Addr: SHANT S HOVNANIAN ASSET TRUST
520 NAVESINK RIVER ROAD
RED BANK NJ 07701

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: VSHPHH TRUST, NOMINEE OF
1 DAG HAMMARSKJOLD BLVD
FREEHOLD NJ 07728

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: VSHPHH TRUST, NOMINEE OF
1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) updated

Addr: FROM:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

1 DAG HAMMARSKJOLD BLVD
FREEHOLD NJ 07728

TO:
--

1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: VSHPHH TRUST, NOMINEE OF
1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: VSHPHH TRUST, NOMINEE OF
1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: AMERICAN WATER COMPANY, NOMINEE OF
1 DAG HAMMARSKJOLD BLVD
FREEHOLD NJ 07728

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: VSHPHH TRUST, NOMINEE OF
1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) added (Domestic format):
Addr: AMERICAN SEWER COMPANY, NOMINEE OF

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: PACHAVA ASSET TRUST, NOMINEE OF
SHANT HOVNANIAN

ADDRESS: 520 NAVESINK RIVER ROAD
RED BANK NJ 07701-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: SHANT S HOVNANIAN ASSET TRUST

NOMINEE OF SHANT HOVNANIAN

ADDRESS: 520 NAVESINK RIVER ROAD
RED BANK NJ 07701-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: TEMPLATES

TEMPLATE: FORM 668Y - NOTICE OF FEDERAL TAX LIEN (MANUAL FILING)

=====Additional History=====

Special Processing Information

PACHAVA ASSET TRUST, AS NOMINEE OF, as Nominee of PACHAVA ASSET TRUST, NOMINEE OF
520 NAVESINK RIVER ROAD
RED BANK, NJ 07701

Description of Property

This lien attaches to real property having an address of 520 Navesink River Road, Middletown, New Jersey and sometimes identified as Block 1043, Lot 67.02.

Tax Period	Assessment Date	Refile Date	Unpaid Balance
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Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529 ICS HISTORY TRANSCRIPT HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:**

12/31/2002	10/22/2008	11/21/2018	\$10,555,638.33
12/31/2003	10/22/2008	11/21/2018	\$725,085.01
12/31/2004	02/13/2013	03/15/2023	\$2,944,659.95
12/31/2007	03/29/2010	04/28/2020	\$18,452.57

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: VSHPHH TRUST, NOMINEE OF
SHANT HOVNANIAN

ADDRESS: 1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) updated
for VSHPHH TRUST,AS NOMINEE OF 1 DAG HAMMARSKJOLD BLVD SUITE 12

Others:	FROM	TO
	----	--

Name Line1:	VSHPHH TRUST, NOMINEE OF	VSHPHH TRUST,AS NOMINEE OF
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ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: VSHPHH TRUST,AS NOMINEE OF
SHANT HOVNANIAN

124 WEMROCK RD, FREEHOLD, NJ.

ADDRESS: 1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

OTHER ADDRESS (O) updated
for VSHPHH TRUST, AS A NOMINEE OF 1 DAG HAMMARSKJOLD BLVD SUITE 12

Others: FROM TO
----- --

Name Line1: VSHPHH TRUST, NOMINEE OF VSHPHH TRUST, AS A NOMINEE OF

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: VSHPHH TRUST, AS A NOMINEE OF
SHANT HOVNANIAN
7 HWY 33, MANALAPAN, NJ
ADDRESS: 1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) updated
for VSHPHH TRUST, AS THE NOMINEE OF 1 DAG HAMMARSKJOLD BLVD SUITE 12

Others: FROM TO
----- --

Name Line1: VSHPHH TRUST, NOMINEE OF VSHPHH TRUST, AS THE NOMINEE OF

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: VSHPHH TRUST, AS THE NOMINEE OF
SHANT HOVNANIAN
SHAFTO ROAD, TINTON FALLS, NJ
ADDRESS: 1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: AMERICAN WATER COMPANY, NOMINEE OF
SHANT HOVNANIAN

ADDRESS: 1 DAG HAMMARSKJOLD BLVD
FREEHOLD NJ 07728-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION
LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: UNDO

LIEN DELETED - FILING LOCATION: Monmouth : NJ - REAL PROPERTY

1040 12/31/2002
1040 12/31/2002
1040 12/31/2002
1040 12/31/2003
1040 12/31/2003
1040 12/31/2003
1040 12/31/2004
1040 12/31/2004
1040 12/31/2007
1040 12/31/2007

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) updated
for ADELPHIA WATER COMPANY, NOMINEE OF 1 DAG HAMMARSKJOLD BLVD

Others: FROM TO

Name Line1: AMERICAN WATER COMPANY, NOMINEE OF ADELPHIA WATER COMPANY, NOMINEE OF

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

OTHER ADDRESS (O) updated
for ADELPHIA SEWER COMPANY, NOMINEE OF 1 DAG HAMMARSKJOLD BLVD SUITE 12

Others: FROM TO
----- --

Name Line1: AMERICAN SEWER COMPANY, NOMINEE OF ADELPHIA SEWER COMPANY, NOMINEE OF

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: ADELPHIA WATER COMPANY, NOMINEE OF
SHANT HOVNANIAN

ADDRESS: 1 DAG HAMMARSKJOLD BLVD
FREEHOLD NJ 07728-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: SHANT HOVNANIAN

ADDRESS: 1 DAG HAMMARSKJOLD PLAZA SUITE 12
FREEHOLD NJ 07728-5221

LIEN REQUESTED - FILING LOCATION: Ocean : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: UNDO

LIEN DELETED - FILING LOCATION: Ocean : NJ - REAL PROPERTY

1040 12/31/2002

1040 12/31/2002

1040 12/31/2002

1040 12/31/2003

1040 12/31/2003

1040 12/31/2003

1040 12/31/2004

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

1040 12/31/2004
1040 12/31/2007
1040 12/31/2007

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: ENTITY UPDATED - ICS

OTHER ADDRESS (O) updated
for VSHPHH TRUST, NOMINEE OF SHANT 1 DAG HAMMARSKJOLD BLVD SUITE 12

Others:	FROM	TO
	----	--

Name Line1:	VSHPHH TRUST, NOMINEE OF	VSHPHH TRUST, NOMINEE OF SHANT
Name Line2:	SHANT HOVNANIAN	HOVNANIAN

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: VSHPHH TRUST, NOMINEE OF SHANT
HOVNANIAN
WYCKOFF MILLS RD, HOWELL TWP, NJ
ADDRESS: 1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION
LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY
30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: ADELPHIA SEWER COMPANY, NOMINEE OF
SHANT HOVNANIAN
ADDRESS: 1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728-

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION
LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY
30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed
30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 01/12/2018

CREATE ID: 21013529

Systemic History: TEMPLATES

TEMPLATE: LETTER 3886 - NOTICE TO TP OF NOMINEE/ALTER EGO NFTL FILING

GENERATED TO:

SHANT HOVNANIAN
1 DAG HAMMARSKJOLD PLAZA SUITE 12
FREEHOLD, NJ 07728-5221998

ACTION DATE: 01/12/2018 SYSTEM DATE: 01/12/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Worked on nominee lien preparation.

ACTION DATE: 01/16/2018 SYSTEM DATE: 01/16/2018 CONTACT: CORR. CREATE ID: 21013529

GENERAL HISTORY

Prepared and mailed the following correspondence:

Letter 3886: Notification of nominee lien filing to Shant Hovnanian at 520 Navesink River Road, Red bank, New Jersey 07701 AND at 1 Dag Hammar skjold Plaza, Suite 12, Freehold, New Jersey 07728. Attachments: Copies of all nominee liens - (Forms 668Y), Pub 1660 & Pub 1450.

Note: TP has previously received Lien CDP rights for the liabilities on the nominee liens associated with Lien Serial #952455913 filed 08/06/2013 re: 30-200212; Lien Serial #998520614 filed 05/13/2014 re: 30-200312 and Lien Serial #949755313 filed 07/23/2013 re: 30-2001412 & 200712.

Letter 3177 to PACHAVA Asset Trust at the master file address of 1 Dag Hammar skjold Blvd, Ste 1, Freehold, NJ 07728. Attachments: Nominee Lien Form 668Y & Pub 1660.

Letter 3177 to Shant S Hovnanian Asset Trust at the master file address of 12 Dag Hammar skjold Blvd, Freehold, NJ 07728. Attachments: Nominee Lien Form 668Y & Pub 1660.

Letter 3177 to VSHPHH Trust at the master file address of 1 Dag Hammar skjold Blvd, Ste 12, Freehold, NJ 07728. Attachments: Nominee Liens Form 668Y & Pub 1660.

Letter 3177 to Adelphia Water Company at the master file address of 572 Wyckoff Rd, Freehold, NJ 07728. Attachments: Nominee Lien Form 668Y & Pub 1660.

Letter 3177 to Adelphia Sewer Company at the master file address of 572 Wyckoff Rd, Freehold, NJ 07728. Attachments: Nominee Lien Form 668Y & Pub 1660.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 01/16/2018 SYSTEM DATE: 01/16/2018 CONTACT: FIELD CREATE ID: 21013529

GENERAL HISTORY

FV to the Monmouth County Clerk's Office, Freehold, New Jersey:

Recorded the following nominee liens regarding 30-200212, 200312, 200412 & 200712.

Serial #271810381, captioned "PACHAVA Asset Trust. as Nominee of Shant Hovnanian" regarding the property at 520 Navesink River Road, Middletown, New Jersey and sometimes identified as Block 1043, Lot 67.02.

Serial #271810382 captioned "Shant S Hovnanian Asset Trust as Nominee of Shant Hovnanian" regarding the property at 520 Navesink River Road, Middletown, New Jersey and sometimes identified as Block 1043, Lot 67.02.

Serial #271810383, captioned "VSHPHH Trust as Nominee of Shant Hovnanian" regarding the property at 1 Dag Hammarskjold Blvd, Howell Township, New Jersey, sometimes referred to as Village Mall and sometimes identified as Block 143, Lot 25.04.

Serial #271810384, captioned "VSHPHH Trust as Nominee of Shant Hovnanian" regarding the property at 124 Wemrock Road, Freehold Township, New Jersey, sometimes identified as Block 68.01, Lot 29 and Block 68.01, Lot 29, Qual: QFARM.

Serial #271810385, captioned "VSHPHH Trust as Nominee of Shant Hovnanian" regarding the property at 7 Highway 33, Manalapan Township, New Jersey, sometimes identified as Block 79.02, Lot 1 and Block 79.02, Lot 1 QUAL: QFARM.

Serial #271810386, captioned "VSHPHH Trust as Nominee of Shant Hovnanian" regarding the property at Shafto Road, Borough of Tinton Falls, New Jersey, sometimes identified as Block 124, Lot 19.02.

Serial #271810388, captioned "Adelphia Water Company as Nominee of Shant Hovnanian" regarding the property at Wyckoff Mills Road, Howell Township, New Jersey, sometimes identified as Block 143, Lot 26.01 and Block 143, Lot 26.01, QUAL: T01.

Serial #271810389, captioned "VSHPHH Trust as Nominee of Shant Hovnanian" regarding the property at Wyckoff Mills Road, Howell Township, New Jersey, sometimes identified as Block 143, Lot 26.01 and Block 143, Lot 26.01, QUAL: T01.

Serial #271810390, captioned "Adelphia Sewer Company as Nominee of Shant Hovnanian" regarding the property at Wyckoff Mills Road, Howell Township, New Jersey, sometimes identified as Block 143, Lot 25.05 QUAL: T01

Note: After recording lien serial #271810390, RO noted an error regarding the block and lot. RO plans to record a corrective lien to avoid future confusion.

Attempted to updated ALS. However, the liens did not update to ALS yet.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 01/16/2018 SYSTEM DATE: 01/16/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Prepared corrective lien.

Serial #271810392 captioned Adelphia Sewer Company, as Nominee of Shant Hovnanian regarding the property identified as Wyckoff Mills Road, Howell Township, New Jersey, sometimes identified as Block 143, Lot 25.05

This is to correct an error on the Block and Lot listed on NFTL serial #271810390.

ACTION DATE: 01/16/2018

CREATE ID: 21013529

Systemic History: MODULE(S) UPDATED - ICS

LIEN NAME: ADELPHIA SEWER COMPANY, NOMINEE OF
SHANT HOVNANIAN

ADDRESS: 1 DAG HAMMARSKJOLD BLVD SUITE 12
FREEHOLD NJ 07728-0000

A MANUALLY FILED ICS CREATED SLID NUMBER WILL BE DISPLAYED VIA NOTIFICATION

LIEN REQUESTED - FILING LOCATION: Monmouth : NJ - UCC/REAL PROPERTY

30/200212 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200312 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200412 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

30/200712 OLD LIEN DET DT: 00/00/0000 OLD LIEN DET CD: Lien filed

ACTION DATE: 01/17/2018 SYSTEM DATE: 01/17/2018 CONTACT: FIELD CREATE ID: 21013529

GENERAL HISTORY

FV to the Monmouth County Clerk.

Recorded corrective nominee lien, Serial #271810392, to correct an error on the Lot and Block of the property listed on page 2 of the nominee lien, Serial #271810392, recorded yesterday.

Updated ALS to reflect all of the nominee liens have been filed.

Note:

There was a delay in ALS acceptance of the nominee liens recorded yesterday. ALS did not create them until today, 01/17/2018. Therefore, RO was not able to reflect that the liens were recorded yesterday, 01/16/2018, when they were actually recorded. Therefore ALS reflects that these liens were recorded today 01/17/2018.

ACTION DATE: 01/17/2018 SYSTEM DATE: 01/17/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Created NFTL charts.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

All NFTL need to be re-filed by 11/21/2018 regarding 30-200212 & 200312 as a suit to reduce these liabilities to judgment is planned.

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810381!Monmouth!NJ!220013!

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810382!Monmouth!NJ!220013!

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810383!Monmouth!NJ!220013!

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810384!Monmouth!NJ!220013!

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810385!Monmouth!NJ!220013!

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810386!Monmouth!NJ!220013!

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810388!Monmouth!NJ!220013!

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810389!Monmouth!NJ!220013!

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810390!Monmouth!NJ!220013!

ACTION DATE: 01/17/2018

CREATE ID: 00000000

Systemic History: ALS RESPONSE

LIEN REQUESTED BY: 21013529. ALS RESPONSE STATUS AND FILING LOCATION IS: LOADED SLID:
271810392!Monmouth!NJ!220013!

ACTION DATE: 01/23/2018

CREATE ID: 21013529

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170628111313 CLOSED
COMPLIED ON 01/23/2018

ACTION DATE: 01/23/2018

CREATE ID: 21013529

Systemic History: SUMMONS

CLOSE FORM 2039 SUMMONS
SERIAL NO. 20170905113846 CLOSED
COMPLIED ON 01/23/2018

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 01/23/2018 SYSTEM DATE: 01/23/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Deliberative Process; Attorney Client

ACTION DATE: 01/23/2018 SYSTEM DATE: 01/23/2018 CONTACT: PHONE CREATE ID: 21013529

GENERAL HISTORY

Spoke w/ IRS Counsel Brian Derdowski, Esq. @ 973-681-6620.

Deliberative Process; Attorney Client

ACTION DATE: 01/23/2018 SYSTEM DATE: 01/23/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Email to AGM Esposito requesting a Court Reporter:

Guy,

I am working on the Hovnanian matter with IRS Counsel Attorney, Brian Derdowski, Esq.

I recorded several nominee liens last week and we are moving forward with a suit to reduce and foreclose. (Our CSED expires in June).

Attorney Client

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Please touch base with Mary Ann to see if we have a contract with a specific court reporter agency in the New Jersey area. Also please make arrangements for the payment of these services.

Thanks..

Mike MacGillivray
Revenue Officer
4 Paragon Way, Suite 2
Freehold, NJ 07728
Office: 732-761-3338
Efax: 888-897-4380
Cell: 908-956-5419

ACTION DATE: 01/23/2018 SYSTEM DATE: 01/23/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Prepared a DRAFT summons and forwarded same to Counsel Derdowski for review.

ACTION DATE: 01/24/2018 SYSTEM DATE: 01/24/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

AGM Esposito provided the procedure for procuring the court reporter. The court reporter must be on the SAMS list. RO called several.

Debbie w/ Rizman Rappaport Court Reporters, (66 W Mt Pleasant Ave, Livingston, NJ 07039, 973-992-7650), advised that she is in the process of renewing their SAMS account. She will advise when the renewal is complete.

ACTION DATE: 01/25/2018 SYSTEM DATE: 01/25/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Requested restricted interest & penalty calculation to 04/16/2018.

ACTION DATE: 01/25/2018 SYSTEM DATE: 01/25/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Began to work on the civil suit request.

New procedures.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 01/25/2018 SYSTEM DATE: 01/25/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Counsel has reviewed the DRAFT summons & attachment and provided guidance regarding same.
RO will serve the summons once the procurement approval has been obtained for the court reporter.

ACTION DATE: 01/29/2018

CREATE ID: 22976811

Systemic History: FOLLOW UP - ICS

Follow up (OI/NF/PALS) updated for: 02/21/2018 SHANT HOVNANIAN FU on Nominee/Suit

ACTION DATE: 01/29/2018 SYSTEM DATE: 01/29/2018 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

Noted ongoing history.
FU on status NLT 2-21-18.
K2 Advisor 6811 -

ACTION DATE: 01/29/2018

CREATE ID: 22976811

Systemic History: INVENTORY ITEM UPDATED - ICS

00000004 Updates: OI
DUE DATE CHANGED FROM: 1/29/2018 TO 2/21/2018

ACTION DATE: 01/31/2018 SYSTEM DATE: 01/31/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Received recorded confirmation copies of nominee lien serial #271810381, 271810382, 271810383, 271810384, 271810385, 271810386, 271810388, 271810389 & 271810390. A confirmation copy of nominee lien serial #2718103925 was not received.

ACTION DATE: 01/31/2018 SYSTEM DATE: 01/31/2018 CONTACT: FIELD CREATE ID: 21013529

GENERAL HISTORY

FV to the Monmouth County Hall of Records. Confirmed that nominee lien serial #271810392 has been properly recorded to display both pages. Obtained a copy.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

ACTION DATE: 01/31/2018 SYSTEM DATE: 01/31/2018 CONTACT: OTHER CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: FINANCIAL INSTITUTION

NAME LINE 1: AMEX

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

30/200312 (P)

30/200412 (P)

30/200712 (P)

RESULTS: Summons response = Negative.

ACTION DATE: 02/01/2018 SYSTEM DATE: 02/01/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Continued contact w/ Debbie at Rizzman Rappaport Court reporters regarding their SAMS status. Debbie thought that they were reinstated on SAMS. However, SAMS still lists them as inactive. She will look into the matter and advise. Debbie Rappaport, 973-992-7650

ACTION DATE: 02/09/2018 SYSTEM DATE: 02/09/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Confirmed that Rizman Rappaport is active on the SAMS system.

Completed the Court Reporter Service Request From.

Submitted the completed Court Reporter Service Request From to GM under the following cover:

Guy,

Please process the attached request for a Court Reporter.

Attorney Client; Deliberative Process

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Thanks,

Mike MacGillivray
Revenue Officer
4 Paragon Way, Suite 2
Freehold, NJ 07728
Office: 732-761-3338
Efax: 888-897-4380
Cell: 908-956-5419

ACTION DATE: 02/09/2018 SYSTEM DATE: 02/09/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Revised proposed summons appearance date to 04/17/2018. Email to Counsel Derdowski to see if this date is OK.

ACTION DATE: 02/15/2018 SYSTEM DATE: 02/15/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

04/17/2018 is a go for the summons appearance date. RO awaits confirmation that the court reporter is approved before serving the summons.

ACTION DATE: 02/15/2018 SYSTEM DATE: 02/15/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Resumed working on the civil suit narrative.

ACTION DATE: 02/15/2018 SYSTEM DATE: 02/15/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Restructured interest calculations to 04/16/2018.

30-200212 = 11,996,475.60
30-200312 = 859,713.20

ACTION DATE: 02/16/2018 SYSTEM DATE: 02/16/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Researched Accurant records to ascertain the current residents of the 520 Navesink River Road property.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

-
Accurint lists the following persons as current residents:

*** = A current resident at the 520 Navesink River Rd property.

1) Paris Hasmig Hovnanian, SSN [REDACTED]
This is Shant Hovnanian's deceased mother. Therefore, she no longer resides at the subject address.

2) Nina Hovnanian, SSN [REDACTED]
This is Shant Hovnanian's sister. Our investigation has determined that Nina Hovnanian resides in Armenia with her spouse Arthur Aleksanyan, (Exhibit 48). All indications are that she does not reside at the subject property.

3) Vahak Hovnanian, SSN [REDACTED] ***
This is Shant Hovnanian's adult son. He was born 07/13/1996 and is 21 years old. Indications are that he currently resides at the 520 Navesink River Road property.

4) Chaz Hovnanian, AKA, Charentz Hovnanian, SSN [REDACTED] ***
This is believed to be the taxpayer's son. The SSN was obtained from the taxpayer's Form 1040 filings. IDRS INOLES reflects that Chaz Hovnanian was born 11/04/2004. Therefore, he is 13 years old. Note: Shant Hovnanian has advised that his children reside with his ex-wife, (Hilde Hovnanian), part time in Norway.

5) Paris Hovnanian, SSN [REDACTED] ***
While Paris Hovnanian is not listed in ACCURINT records, she is known to be Shant Hovnanian's daughter. IDRS INOLES reflects that she was born 08/07/2003. Therefore, she is 14 years old. For the purposes of this investigation, we will consider her to be a resident of the property at 520 Navesink River Road. Note: Shant Hovnanian has advised that his children reside with his ex-wife, (Hilde Hovnanian), part time in Norway.

6) Nina Donnelly:
This person's name is listed as a resident of the subject property. However, the SSN associated with the report is that of Vahak Hovnanian, Shant Hovnanian's son. This appears to be an error.

7) Hilde Hovnanian Jenssen, SSN [REDACTED] 0
This person is Shant Hovnanian's ex-wife. She is known to currently reside at [REDACTED]
[REDACTED] Therefore, she does not reside at the subject property.

8) Vahak Hovnanian, SSN [REDACTED]
This is the taxpayer's deceased father.

Based upon this review, we can conclude that the current residents of the property at 520 Navesink River Road, Red Bank, New Jersey are Shant Hovnanian, his son Vahak Hovnanian, his son Chaz Hovnanian, AKA, Charentz Hovnanian and his daughter Paris Hovnanian. It is also noted that the children reside with their mother in Denmark part time based upon TP

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

statements.

ACTION DATE: 02/16/2018

CREATE ID: 21013529

Systemic History: FORMS/CORRESPONDENCE

LETTER 3174 DATED 02/16/2018 GENERATED TO:

SHANT HOVNANIAN

1 DAG HAMMARSKJOLD PLAZA SUITE 12

FREEHOLD, NJ 07728-5221998

INCLUDED MODS:

30/200212 30/200312 30/200412 30/200712

AMOUNT OWED BY: 4/16/2018

ACTION DATE: 02/16/2018

CREATE ID: 21013529

Systemic History: FORMS/CORRESPONDENCE

LETTER 3174 DATED 04/16/2018 GENERATED TO:

SHANT HOVNANIAN

520 NAVESINK RIVER ROAD

RED BANK, NJ 07701

INCLUDED MODS:

30/200212 30/200312 30/200412 30/200712

AMOUNT OWED BY: 3/3/2018

ACTION DATE: 02/16/2018

CREATE ID: 21013529

Systemic History: FORMS/CORRESPONDENCE

LETTER 3174 DATED 02/16/2018 GENERATED TO:

SHANT HOVNANIAN

520 NAVESINK RIVER ROAD

RED BANK, NJ 07701

INCLUDED MODS:

30/200212 30/200312 30/200412 30/200712

AMOUNT OWED BY: 3/3/2018

ACTION DATE: 02/16/2018 SYSTEM DATE: 02/16/2018 CONTACT: CORR. CREATE ID: 21013529

GENERAL HISTORY

Prepared and mailed L3174 & Pub 1 to update the enforcement warning to Shant Hovnanian at 1 Dag Hammaraskjold Plaza, Freehold, New Jersey and 520 Navesink River Road, Red Bank, New Jersey.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 02/16/2018 SYSTEM DATE: 02/16/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Worked on civil suit narrative.

ACTION DATE: 02/21/2018

CREATE ID: 22976811

Systemic History: FOLLOW UP - ICS

Follow up (OI/NF/PALS) updated for: 03/01/2018 SHANT HOVNANIAN FU on Nominee/Suit

ACTION DATE: 02/21/2018

SYSTEM DATE: 02/21/2018

CONTACT: OTHER

CREATE ID: 22976811

GENERAL HISTORY

Awaiting the suit package from RO MacGillivray.

FU NLT 3-1-18

K2 Advisor 6811 -

ACTION DATE: 02/21/2018

CREATE ID: 22976811

Systemic History: INVENTORY ITEM UPDATED - ICS

00000004 Updates: OI

DUE DATE CHANGED FROM: 2/21/2018 TO 3/1/2018

ACTION DATE: 02/22/2018

SYSTEM DATE: 02/22/2018

CONTACT: OTHER

CREATE ID: 21013529

GENERAL HISTORY

Conducted research and worked on the civil suit narrative.

ACTION DATE: 02/23/2018

SYSTEM DATE: 02/23/2018

CONTACT: OTHER

CREATE ID: 21013529

GENERAL HISTORY

Suit narrative.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 02/26/2018 SYSTEM DATE: 02/26/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Continued working in the civil suit request.

ACTION DATE: 02/27/2018 SYSTEM DATE: 02/27/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Requested charles jones judgment search.

ACTION DATE: 02/27/2018 SYSTEM DATE: 02/27/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Suit narrative.

ACTION DATE: 02/28/2018 SYSTEM DATE: 02/28/2018 CONTACT: FIELD CREATE ID: 21013529

GENERAL HISTORY

Drive by FV of the adjacent properties at 124 Wemrock Road, Freehold Township, New Jersey and 7 Hwy 33, Manalapan Township, New Jersey. There is no real estate signage on the subject properties, so the taxpayer is not apparently attempting to sell. The rye fields that RO viewed last year have been harvested and replaced by new sprouts. Indications are that the farming operation continues. Beyond the state of the rye fields, there are no apparent changes to the subject properties.

ACTION DATE: 02/28/2018 SYSTEM DATE: 02/28/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Received the following Signature Charles Jones Judgment Searches:

Shant Hovnanian = Clear

PACHAVA Asset Trust = Clear

Shant S Hovnanian Asset Trust = Clear

VSHPHH Trust = Clear

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Adelphia Water Company = Clear

Adelphia Sewer Company = Named on a judgment in favor of DMR Lawns & Landscaping Inc.
Judgment #J-201229-2013, Entered 10/02/2013, Signed 05/03/2013

Creditor:
DMR Lawns & Landscaping Inc
c/o Taff & Davies
143 Rte 70
Toms River, NJ 08755

Given that the Service's argument is that the taxpayer inherited the real property assets from his deceased parents, it seems prudent to pull judgment searches for the parents as we.. Therefore, RO requested Signature Charles Jones Searches for Vahak Hovnanian and Paris H Hovnanian AKA Paris Hasmig Hovnanian.

ACTION DATE: 03/01/2018

CREATE ID: 22976811

Systemic History: FOLLOW UP - ICS

Follow up (OI/NF/PALS) created for: 03/29/2018 SHANT HOVNANIAN FU on status

ACTION DATE: 03/01/2018 SYSTEM DATE: 03/01/2018 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

Noted ongoing history.
FU reset to NLT 3-29-18
K2 Advisor 6811 -

ACTION DATE: 03/01/2018

CREATE ID: 22976811

Systemic History: INVENTORY ITEM UPDATED - ICS

00000004 Updates: OI
DUE DATE CHANGED FROM: 3/1/2018 TO 3/29/2018

ACTION DATE: 03/01/2018 SYSTEM DATE: 03/01/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Prepared summonses in aid of collection to Robert Taff & Joel Davies of Taff & Davies for information regarding their judgment. Submitted same to AGM for approval.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ACTION DATE: 03/01/2018 SYSTEM DATE: 03/01/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Worked on suit narrative and suit forms.

ACTION DATE: 03/02/2018

CREATE ID: 21013529

Systemic History: TEMPLATES

TEMPLATE: LETTERHEAD

GENERATED TO:

SHANT HOVNANIAN
520 NAVESINK RIVER ROAD
RED BANK, NJ 07701

ACTION DATE: 03/02/2018 SYSTEM DATE: 03/02/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Prepared TP correspondence to notify Shant Hovnanian that a foreclosure of the nominee lien real property is the next planned action.

ACTION DATE: 03/02/2018 SYSTEM DATE: 03/02/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Received GM approval on the Taff & Davies summonses in aid of collection. Prepared same for service on Monday, 03/05/2018.

ACTION DATE: 03/02/2018 SYSTEM DATE: 03/02/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Charles Jones Search for Vahak Hovnanian and Paris Hovnanian returned the same judgment information that was returned with the search for the Adelphia Sewer Company. Only the small judgment in favor of DMS Lawns & Landscaping is listed.

Vahak & Paris owe \$9005.62

Adelphia Sewer Company owes \$4,990.18

ACTION DATE: 03/02/2018 SYSTEM DATE: 03/02/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Worked on civil suit forms and the narrative report.

ACTION DATE: 03/05/2018 SYSTEM DATE: 03/05/2018 CONTACT: FIELD CREATE ID: 21013529

REAL PROP SEARCH

REAL PROP SEARCH

RESULTS: FV to the Monmouth County Hall of Records:

Updated the CH Search finding no changes regarding:

Shant Hovnanian, Paris Hasmig Hovnanian, Vahak Hovnanian, PACHAVA Asset Trust, Shant S. Hovnanian Asset Trust, VSHPHH Trust, Adelphia Water Company, Adelphia Sewer Company

ACTION DATE: 03/05/2018 SYSTEM DATE: 03/05/2018 CONTACT: FIELD CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Taff & Davies

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the law office of Taff & Davies, 143, Route 70, Toms River, New Jersey.

RO hand served summonses upon Joel Davies, Esq. and Robert Taff, Esq, requesting information about the judgment in favor of their client, DMR Lawns & Landscaping Inc. They advised that they will comply.

ACTION DATE: 03/06/2018 SYSTEM DATE: 03/06/2018 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Middletown Township Tax Collector's Office

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: PC to Middletown Township, 732-615-2026.

RO inquired about the current status of the municipal taxes since the last municipal lien was paid. There is a delinquency that includes a 2017 municipal tax lien.

Municipal Tax Lien #17-00554 was acquired by MTAG ATCS II. There is also a small amount due for the 1st quarter of 2018 of \$80.47. It appears that the lien holder underpaid the 1st quarter.

RO requested a calculation of the total amount due. This request must be made in writing or in person. Given that RO also requests a copy of the municipal lien, RO advised that he would make a FV in the near future.

NOTE: Municipal tax lien 17-00554 is NOT recorded in Monmouth County to date.

ACTION DATE: 03/06/2018 SYSTEM DATE: 03/06/2018 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Howell Township Tax Collector's Office

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: PC to the Howell Township Tax Collector's Office, 732-938-4090.

Obtained the following information about the current municipal taxes:

1) Block 143, Lot 25.04, (1 Dag Hammarskjold Blvd):
The municipal taxes associated with this property are current.

2) Block 143, Lot 26.01 AND Block 143, Lot 26.01, QUAL: T01. (Wyckoff Mills Road/ Water tower property).
Municipal tax lien 20150122 remains unpaid and the taxes are delinquent through the 1st quarter of 2018.

RO was advised that he must complete a written request via a Form obtained on the Howell Township website.

RO complete the forms and submitted the request via fax.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

3) Block 143, Lot 25.05 (Wyckoff Mills Road).

Municipal tax lien 20120199 remains unpaid and the taxes are delinquent through the 1st quarter of 2018.

RO was advised that he must complete a written request via a Form obtained on the Howell Township website.

RO complete the forms and submitted the request via fax.

RO awaits a response from Howell Township.

ACTION DATE: 03/06/2018 SYSTEM DATE: 03/06/2018 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Freehold Township Tax Collector's Office

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: PC to the Freehold Township Tax Collector's Office. 732-294-2026

The taxes associated with the property at 124 Wemrock Road, Freehold Township, NJ, (Block 68.01, Lot 29, QUAL QFARM), are delinquent for the 3rd & 4th quarter of 2017 and the 1st quarter of 2018 are delinquent. The amount due, calculated to 04/16/2018 is \$404.16. No municipal lien. They will fax a document in this regard. (Received).

ACTION DATE: 03/06/2018 SYSTEM DATE: 03/06/2018 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Manalapan Township Tax Collector's Office

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: PC to Manalapan Township. 732-446-8360

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

The property at 7 Highway 33, Manalapan Township, NJ, (Block 79.02, Lot 1), is delinquent for all of 2017 and the 1st quarter of 2018. The balance due, calculated to 04/16/2018 is \$13.72. No municipal lien. They will fax a document in this regard.

Received.

ACTION DATE: 03/06/2018 SYSTEM DATE: 03/06/2018 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Borough of Tinton Falls

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: PC to the Borough of Tinton Falls, Tax Collector's Office, 732-542-3400 x360.

The municipal taxes for the property at Shafto road, (Block 124, Lot 19.02), is delinquent for the 3rd & 4th quarters of 2017 and the 1st quarter of 2018. The amount due, calculated to 04/16/2018 is \$852.63. No municipal lien.
They faxed a document in this regard.

ACTION DATE: 03/06/2018 SYSTEM DATE: 03/06/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Worked on suit narrative and suit forms.

ACTION DATE: 03/07/2018 SYSTEM DATE: 03/07/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Worked on narrative report re-writes and exhibit numbering.

ACTION DATE: 03/08/2018 SYSTEM DATE: 03/08/2018 CONTACT: FIELD CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ENTITY TYPE: OTHER

NAME LINE 1: Middletown Township Tax Collector's Office

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: FV to the Middletown Township Tax Collector's Office, 1 Kings Highway, Middletown, New Jersey.

RO obtained the following:

- 1) A copy of Municipal Tax Lien Certificate #17-00554. This document is not recorded in Monmouth County.
The lien holder is MTAG As Cust for ATCF II, C/O New Jersey LLC, PO Box 54972, New Orleans, LA 70154.
The face value = \$50,437.32.
- 2) A calculation for Municipal Tax Lien Certificate #17-00554 reflecting an amount due of \$81,393.76, calculated to 04/16/2018.
- 3) The lienholder has been paying the municipal taxes to protect their lien interest. However, they short paid the 1st quarter of 2018 and there is a balance of \$82.09 remaining to 04/16/2018.

ACTION DATE: 03/09/2018 SYSTEM DATE: 03/09/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Civil suit narrative re-writes and exhibit configuration.

ACTION DATE: 03/12/2018 SYSTEM DATE: 03/12/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Suit & exhibits.

ACTION DATE: 03/13/2018 SYSTEM DATE: 03/13/2018 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

ENTITY TYPE: OTHER

NAME LINE 1: Howell Township Tax Collector

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Called the Howell Township Tax Collector's Office. They advised that the requested municipal tax calculations have been mailed to RO.

ACTION DATE: 03/13/2018 SYSTEM DATE: 03/13/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Suit narrative and exhibit work.

ACTION DATE: 03/14/2018 SYSTEM DATE: 03/14/2018 CONTACT: CORR. CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: OTHER

NAME LINE 1: Howell Township Tax Collector

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Received the municipal tax calculations from Howell Township:

Block 143, Lot 26.01, QUAL: T01 = \$157,666.66, calculated to 04/16/2018.

Block 143, Lot 25.05 = \$23,784.94, calculated to 04/16/2018.

Added this information to the narrative report.

ACTION DATE: 03/14/2018 SYSTEM DATE: 03/14/2018 CONTACT: FIELD CREATE ID: 21013529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

FV drive by of:

1) 572 Wyckoff Mills Road, AKA Wyckoff Mills Road, Howell, NJ, Block 143, Lot 26.01, QUAL T01. The gates were open. RO drove into the driveway and back to the building. No major changes since RO's last FV to this location. There was an old Form 350 bus parked in the long driveway. NJ Plate U91-JHX.

2) Village Mall, AKA 1 Dag Hammarskjold Blvd, Howell, NJ, Block 143, Lot 25.04. No changes.

No real estate signage at either property.

ACTION DATE: 03/19/2018 SYSTEM DATE: 03/19/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

AGM has advised that the court reported has been approved.

VM & email to Brian Derdowski in the Office of Chief Counsel confirming the date of 04/17/2018 for the appearance date.

Summons to AGM for approval.

ACTION DATE: 03/19/2018 SYSTEM DATE: 03/19/2018 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Rizman Rappaport Court Reporters

NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: PC to Rizman & Rappaport Court Reporters @ 973-922-7650.

Spoke w/ Debbie Rappaport. Confirmed the date of 04/17/2018 @ the Office Of Chief Counsel, Suite 1500, Newark, NJ.

They will sent a confirmatory email to RO the day before.

ACTION DATE: 03/19/2018 SYSTEM DATE: 03/19/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

Prepared correspondence to Shant Hovnanian for hand delivery tomorrow, (03/20/2018), to communicate the necessary information required as per IRM 5.17.4.8.2.5 as follows:

Department of the Treasury
Internal Revenue Service
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION
Date: 03/20/2018

SHANT HOVNANIAN
520 NAVESINK RIVER ROAD
RED BANK, NJ 07701

Dear Shant Hovnanian

You are hereby notified of the following:

1) The Internal Revenue Service intends to initiate foreclosure litigation on the following real properties to collect your Form 1040 liabilities for the tax years ending 12/31/2002, 12/31/2003, 12/31/2004 and 12/31/2007:

- 520 Navesink River Road, Middletown Township, New Jersey, (Block 1043, Lot 67.02).
- 1 Dag Hammarskjold Blvd, Howell Township, New Jersey, (Block 143, Lot 25.04).
- 124 Wemrock Road, Freehold Township, New Jersey, (Block 68.01, Lot 29).
- 7 Highway 33, Manalapan Township, New Jersey, (Block 79.02, Lot 1).
- Shafto Road, Borough of Tinton Falls, New Jersey, (Block 124, Lot 19.02).
- Wyckoff Mills Road, Howell Township, New Jersey, (Block 143, Lot 26.01, QUAL: T01).
- Wyckoff Mills Road, Howell Township, New Jersey, (Block 143, Lot 25.05).

These foreclosures are the next planned action.

2) If you wish to discuss an alternative resolution to this matter, you may call me at 732-761-3338.

3) Attached to this letter are the following publications:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

- Publication 1, (Your Rights as a Taxpayer)
- Publication 1660, (Collection Appeal Rights)
- Publication 594, (What you should know about the IRS Collection Process).
4) Attached is Form 911, (Application for Taxpayer Assistance Order). If you feel that this action will create a hardship, you may file Form 911 with the Taxpayer Advocate.

5) If you would like a managerial review, my immediate supervisor is Guy Esposito. He can be reached at 732-761-3340.

6) Be advised that the amount that you owe, calculated to 04/16/2018 is \$15,873,696.

Payment should be made via check or money order payable to the United States Treasury. Mail your payment to my attention at the Freehold, New Jersey IRS Office listed below.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
4 PARAGON WAY STE. 2
FREEHOLD, NJ 07728-7895

Phone#: (732)761-3338
Fax#: (888)897-4380

Sincerely,

M. MACGILLIVRAY
REVENUE OFFICER
Employee ID#: 1000212849

ACTION DATE: 03/19/2018

CREATE ID: 21013529

Systemic History: TEMPLATES

TEMPLATE: LETTERHEAD

GENERATED TO:
SHANT HOVNANIAN
520 NAVESINK RIVER ROAD
RED BANK, NJ 07701

ACTION DATE: 03/19/2018 SYSTEM DATE: 03/19/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Received AGM approval and prepared summons for service upon Shant Hovnanian for tomorrow,

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

03/20/2018.

ACTION DATE: 03/19/2018 SYSTEM DATE: 03/19/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Resumed working on suit narrative re-writes.

ACTION DATE: 03/20/2018 SYSTEM DATE: 03/20/2018 CONTACT: FIELD CREATE ID: 21013529

ATTEMPTED CONTACT

ATTEMPTED CONTACT - TAXPAYER

RESULTS: FV to 520 Navesink River Road, Middletown Township, New Jersey. (Morning).

A Range Rover, NJ Plate #M32-FTX, was parked in front of the house. Another vehicle, (Suburban?), was parked in front of the garage off to the right side of the house. There were lights on inside the house.

RO knocked on the front door for some time. However, no one answered. RO will return later in the day.

ACTION DATE: 03/20/2018 SYSTEM DATE: 03/20/2018 CONTACT: FIELD CREATE ID: 21013529

ATTEMPTED CONTACT

ATTEMPTED CONTACT - TAXPAYER

RESULTS: FV to 1 Dag Hammarskjold Blvd, Howell Township, New Jersey. Shant Hovnanian's business office.

The doors to the main building were locked. RO gained access to the main building through the office of Jerry Hillman, CPA. RO asked an African American woman if Shant Hovnanian was present. She seemed to not know him. She said "Isn't he the manager or something." She instructed RO to go through a door to the rights to gain access to the main building. RO entered the main building to find all of the lights off. RO looked on the first floor and the second floor. All doors were locked and all lights were off. Shant Hovnanian and/or his secretary were not present. There was an access door to J Vero Associates. RO knocked on the door. A woman came to the door. (RO thinks this is J Vero). RO asked if Shant Hovnanian was present. She stated that she does not remember the last time that she saw Shant Hovnanian.

RO left.

ACTION DATE: 03/20/2018 SYSTEM DATE: 03/20/2018 CONTACT: FIELD CREATE ID: 21013529

ATTEMPTED CONTACT

ATTEMPTED CONTACT - TAXPAYER

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RESULTS: FV to 520 Navesink River Road, Middletown Township, New Jersey. (Afternoon).

As RO drove up the driveway it was apparent that the Range Rover had been moved. RO drove up near the front door and a young man was visible walking around the house with a black dog. He walked toward RO's vehicle. RO exited his vehicle and walked toward him. RO asked if he is Shant Hovnanian's son, Vahak Hovnanian? He conformed that he is Shant Hovnanian's son, Vahak Hovnanian. (Note: Vahak Hovnanian is known to be 21 years old). RO asked if Shant Hovnanian was available. He stated that Shant Hovnanian is not present. Shant Hovnanian is currently in Armenia. Shant Hovnanian will return in approximately 1 week.

RO handed two envelopes to Vahak Hovnanian and RO's business card:

The envelopes contained the following:

1) A summons directing Shant Hovnanian to appear at the Office of Chief Counsel, 1 Newark Center, Suite 1500 Newark, New Jersey on 04/17/2018 @ 10:30 AM. A cover letter explaining the time and place of appearance was also enclosed.

The summons contained the following attachment:

Attachment 1:

Please provide the following documents:

1. All documents in your possession and control reflecting your assets and liabilities including, but not limited to, the following:
 - a. all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for the period January 31, 2017 to February 28, 2018, regarding accounts or assets held in your name, controlled by you, or held for the benefit of you;
 - b. all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by you, or in which you have a security interest, or which are held for the benefit of you,
 - c. any other document identifying any asset or source of income or support that you own, control, or that may be made available to you,
 - d. any other documents that you feel would be useful for preparation of accurate and complete Collection Information Statements. A blank copy of each such Collection Information Statements is attached hereto to guide you in the production of the necessary documents and records, consisting of Form 433-A for Shant Hovnanian and Form 433-B for each trust and business entity.
2. The Last Will and Testament of your late father, Vahak Hovnanian, together with any codicils, amendments, or other modifications, and all documents relating to the administration of the Estate of Vahak Hovnanian.
3. The Last Will and Testament of your late mother, Hasmig Hovnanian, aka Paris Hovnanian, together with any codicils, amendments, or other modifications, and all

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

documents relating to the administration of the Estate of Hasmig or Paris Hovnanian.

4. Provide all correspondence between you and any representative, official, executor/executrix or beneficiary of the estate of Vahak Hovnanian from the date that the decedent died to the present date.

5. Provide all correspondence between you and any representative, official, executor/executrix or beneficiary of the estate of Hasmig Hovnanian, aka Paris Hovnanian, from the date that the decedent died to the present date.

6. For each entity identified or sometimes referred to as the PACHAVA Asset Trust, the Shant S. Hovnanian Asset Trust, the VSHPHH Trust, the GAPAVE Asset Trust, and any other trust in which you have had a beneficial interest, or which you controlled, served as trustee of, formed or to which you contributed or received any asset, provide the following documents, for the period beginning at the inception or creation of such trust continuing to the present time:

- a. The documents establishing the trust.
- b. All bank account records pertaining to trust bank accounts.
- c. Records of minutes for any and all trustee meetings.
- d. Correspondence between you and any trustee, trustor, protector, grantor, beneficiary, or other person involved with the trust.
- e. Correspondence with any attorney or accountant that worked on behalf of the trust.
- f. All records identifying any property or transaction with respect to any property in which the trust has an interest.
- g. All insurance policies, statements, applications, illustrations, declaration sheets, riders, and amendments and modifications, for each insurance policy owned by or paid for by the trust.
- h. Documents sufficient to show the identity of each trustee and beneficiary of the trust.
- i. Documents sufficient to show any limitation on your enjoyment or control of any asset owned or controlled by or through the trust.

7. Provide documents sufficient to show the current status of each of the following entities, including, but not limited to documents indicating whether such entity is active or inactive, dissolved, solvent or insolvent, doing business or dormant, and current or not current with registration and compliance requirements:

- a. SpeedusNY.COM LP
- b. Adelphia Sewer Company
- c. Adephia Water Company
- d. Zargis Medical Company
- e. Hovsat, Inc.
- f. VEC Realty LLC
- g. Zac's Garage LLC

8. Provide all correspondence between you and any person concerning the following entities, assets or liabilities of the following entities, or your interest in any of the following entities, from January 1, 2015, to the present date:

- a. SpeedusNY.COM LP

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

- b. Adelphia Sewer Company
- c. Adephia Water Company
- d. Zargis Medical Company
- e. Hovsat, Inc.
- f. VEC Realty LLC
- g. Zac's Garage LLC

Summons served upon Shant Hovnanian's adult son, Vahak Hovnanian at Shant Hovnanian's residence.

2) A letter dated 03/20/2018 providing the necessary information as per IRM 5.17.4.8.2.5 prior to a foreclosure of the taxpayer's primary residence.

The following documents were also enclosed:
Pub 1, Pub 594, Pub 1660 and Form 911

Department of the Treasury
Internal Revenue Service
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION
Date: 03/20/2018

SHANT HOVNANIAN
520 NAVESINK RIVER ROAD
RED BANK, NJ 07701

Dear Shant Hovnanian

You are hereby notified of the following:

1) The Internal Revenue Service intends to initiate foreclosure litigation on the following real properties to collect your Form 1040 liabilities for the tax years ending 12/31/2002, 12/31/2003, 12/31/2004 and 12/31/2007:

- 520 Navesink River Road, Middletown Township, New Jersey, (Block 1043, Lot 67.02).
- 1 Dag Hammarskjold Blvd, Howell Township, New Jersey, (Block 143, Lot 25.04).
- 124 Wemrock Road, Freehold Township, New Jersey, (Block 68.01, Lot 29).
- 7 Highway 33, Manalapan Township, New Jersey, (Block 79.02, Lot 1).

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

- Shafto Road, Borough of Tinton Falls, New Jersey, (Block 124, Lot 19.02).
- Wyckoff Mills Road, Howell Township, New Jersey, (Block 143, Lot 26.01, QUAL: T01).
- Wyckoff Mills Road, Howell Township, New Jersey, (Block 143, Lot 25.05).

These foreclosures are the next planned action.

2) If you wish to discuss an alternative resolution to this matter, you may call me at 732-761-3338.

3) Attached to this letter are the following publications:

- Publication 1, (Your Rights as a Taxpayer)
- Publication 1660, (Collection Appeal Rights)
- Publication 594, (What you should know about the IRS Collection Process).

4) Attached is Form 911, (Application for Taxpayer Assistance Order). If you feel that this action will create a hardship, you may file Form 911 with the Taxpayer Advocate.

5) If you would like a managerial review, my immediate supervisor is Guy Esposito. He can be reached at 732-761-3340.

6) Be advised that the amount that you owe, calculated to 04/16/2018 is \$15,873,696.

Payment should be made via check or money order payable to the United States Treasury. Mail your payment to my attention at the Freehold, New Jersey IRS Office listed below.

If you have any questions or need more information, please contact me at the address or the telephone number listed below:

Internal Revenue Service
4 PARAGON WAY STE. 2
FREEHOLD, NJ 07728-7895

Phone#: (732) 761-3338
Fax#: (888) 897-4380

Sincerely,

M. MACGILLIVRAY
REVENUE OFFICER
Employee ID#: 1000212849

The aforementioned letter communicating the information required as per IRM 5.17.4.8.2.5 was served upon Shant Hovnanian's adult son, Vahak Hovnanian, at Shant Hovnanian's residence.

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

RO advised Vahak Hovnanian that the information contained in the envelopes for Shant Hovnanian are time sensitive and that he must provide them to Shant Hovnanian ASAP. He stated that he understood and agreed to notify his father ASAP.

Vahak Hovnanian confirmed that the residents of 520 Navesink River Road, Middletown Township, New Jersey are Shant Hovnanian, Vahak Hovnanian and his siblings Paris Hovnanian and Chaz Hovnanian.

Vahak Hovnanian explained that he lives part time at this address and part time with his mother in CT. Vahak's mother is Shant Hovnanian's first wife, Nina Hovnanian. Paris and Chaz's mother is Hilde Hovnanian who resides in Europe. Paris and Chaz do spend some time with their mother, but they are enrolled in school in New Jersey.

Shant Hovnanian is currently in Armenia. He will return within the next week.

Vahak Hovnanian's cell # is [REDACTED]

Shant Hovnanian's cell # is [REDACTED]

ACTION DATE: 03/21/2018 SYSTEM DATE: 03/21/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Updates and adjustments made to narrative report.

ACTION DATE: 03/21/2018 SYSTEM DATE: 03/21/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

ESTAB request for International Strategic Partners, EIN [REDACTED], 06-200212 returned a 06-2012 return for an entity named Double U Partners LP, EIN [REDACTED] with no apparent connection to this TP. Recharged this incorrect return.

ACTION DATE: 03/23/2018 SYSTEM DATE: 03/23/2018 CONTACT: FIELD CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: INDIVIDUAL
NAME LINE 1: Auto Exotica
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

30/200712 (P)

RESULTS: FV to Auto Exotica Inc, 6 Newman Springs Road, East, Red Bank, New Jersey.

Served a summons in aid of collection requesting information about a vehicle purchase upon Frank Williams. They will research their files and advise.

Later in the day, RO received a call from the owner if Auto Exotica, Frank Sala, 732-245-9400.

He advised that they have located the file. he stated that they were paid by wire. The vehicle was titled to Nina Hovnanian, but the insurance was under Shant & Hilde Hovnanian. Frank Sala stated that he recalled dealing with Shant Hovnanian on the purchase.

Frank Sala agreed to fax RO their entire file related to this purchase.

ACTION DATE: 03/23/2018 SYSTEM DATE: 03/23/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

RO has received the TEFRA audit files. Three (3) boxes. Began review.

ACTION DATE: 03/26/2018 SYSTEM DATE: 03/26/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Reviewed TEFRA audit files. Worked on suit narrative and exhibits.

ACTION DATE: 03/27/2018 SYSTEM DATE: 03/27/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

TEFRA Audit records/suit/exhibits.

ACTION DATE: 03/28/2018 SYSTEM DATE: 03/28/2018 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS

NAME LINE 1: Taff & Davies

NAME LINE 2:

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN**TIN:** [REDACTED]

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: PC from Christina Acker w/ Taff Davies. She is researching the matter of the summons. DMR Lawns & Landscaping has gone through a bankruptcy. She does not believe that any funds were paid however. She will research and advise.

ACTION DATE: 03/28/2018 SYSTEM DATE: 03/28/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Civil suit narrative re-writes.

ACTION DATE: 03/29/2018 SYSTEM DATE: 03/29/2018 CONTACT: OTHER CREATE ID: 22976811

GENERAL HISTORY

Noted ongoing history.
FU NLT 4-16-18
K2 Advisor 6811 -

ACTION DATE: 03/29/2018

CREATE ID: 22976811

Systemic History: FOLLOW UP - ICS

Follow up (OI/NF/PALS) updated for: 04/16/2018 SHANT HOVNANIAN FU on status

ACTION DATE: 03/29/2018

CREATE ID: 22976811

Systemic History: INVENTORY ITEM UPDATED - ICS

00000004 Updates: OI
DUE DATE CHANGED FROM: 3/29/2018 TO 4/16/2018

ACTION DATE: 03/29/2018 SYSTEM DATE: 03/29/2018 CONTACT: PHONE CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.
ENTITY TYPE: BUSINESS

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

NAME LINE 1: Taff Davies
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: Christina Acker sent a letter confirming the judgment without an interest calculation. Called and spoke w/ her. He miss-understood. She will speak w/ the bankruptcy attorney and advise.

ACTION DATE: 03/29/2018 SYSTEM DATE: 03/29/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

RO has obtained the following ASED information from the IRS Counsel attorney involved with the tax court cases:

Mike,

Attorney Client

Laurie

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Laurie A. Nasky
Special Trial Attorney
Office of Chief Counsel, IRS
701 Market St. #2200
Philadelphia, PA 19106
(P) (267) 941-7103
(F) (855) 606-5389

Mike,

Attorney Client

Laurie

ACTION DATE: 03/29/2018 SYSTEM DATE: 03/29/2018 CONTACT: CORR. CREATE ID: 21013529

OTHER 3RD PARTY CONT.

OTHER 3RD PARTY CONT.

ENTITY TYPE: BUSINESS
NAME LINE 1: Auto Exotica
NAME LINE 2:

3RD PARTY CONTACT RECORD(S) GENERATED

INCLUDED MODULES: 30/200212 (P)
30/200312 (P)
30/200412 (P)
30/200712 (P)

RESULTS: RO has received documents from Auto Exotica regarding a 2012 Land Rover purchased by Shant Hovnanian.
(WIRE from SpeedusNY.COM bank account).

Frank Sala at Auto Exotica advised that Shant Hovnanian was the only person that he dealt with during the purchase. However, the documents indicate that the vehicle was titled to Shant Hovnanian's sister, Nina Hovnanian. A copy of a NJ driver license was enclosed illustrating Nina Hovnanian to be using the address at 520 Navesink River Road, Red Bank, New Jersey. The purchase document lists her name. The insurance information associated

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

with the vehicle was under Shant Hovnanian's name.

RO has seen this vehicle at the Hovnanian residence.

ACTION DATE: 03/29/2018 SYSTEM DATE: 03/29/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

RO has completed the civil suit narrative and all appropriate civil suit forms.

Attorney Client; Attorney Work Product; Deliberative Process

ACTION DATE: 03/29/2018 SYSTEM DATE: 03/29/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Exhibits forwarded to Advisor Kuhner on an encrypted thumb drive.

ACTION DATE: 03/30/2018 SYSTEM DATE: 03/30/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Friday, March 30, 2018, 12:52 pm

REQUESTOR: 2101-3529
ICS HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: SHANT HOVNANIAN

TIN: [REDACTED]

Additional information from IRS Counsel regarding the ISP 30-200312 ASER:

Mike,

Attorney Client

Laure

ACTION DATE: 03/30/2018 SYSTEM DATE: 03/30/2018 CONTACT: OTHER CREATE ID: 21013529

GENERAL HISTORY

Made some corrections to Forms 4477-B and 4477-C and forwarded them to Advisory AGM Martone and Advisor Kuhner.